



Caption in Compliance with D.N.J. LBR 9004-1(b)

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*Co-Counsel for Debtors and Debtors in Possession*

In re:

BED BATH & BEYOND INC., et al.,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

The relief set forth on the following pages, numbered four (4) through ten (10), is **ORDERED**.

**DATED: August 4, 2023**

A handwritten signature in black ink, appearing to read "Honorable Vincent F. Papalia".

Honorable Vincent F. Papalia  
United States Bankruptcy Judge

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

**ORDER (I) AUTHORIZING  
THE EMPLOYMENT AND RETENTION OF  
DELOITTE TAX LLP AS TAX ADVISORY SERVICES  
PROVIDER TO THE DEBTORS AND DEBTORS IN POSSESSION  
EFFECTIVE AS OF JUNE 26, 2023, (II) APPROVING THE TERMS  
OF DELOITTE TAX'S EMPLOYMENT, AND (III) GRANTING RELATED RELIEF**

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

Caption of Order: Order (I) Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Advisory Services Provider to the Debtors and Debtors in Possession Effective as of June 26, 2023, (II) Approving the Terms of Deloitte Tax's Employment, and (III) Granting Related Relief

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Upon the *Debtors' Application for Entry of an Order (I) Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Advisory Services Provider to the Debtors and Debtors in Possession Effective as of June 26, 2023, (II) Approving the Terms of Deloitte Tax's Employment, and (III) Granting Related Relief* (the "Application"),<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an order (this "Order"):

(a) authorizing the Debtors to employ and retain Deloitte Tax as their tax advisory services provider effective as of June 26, 2023, in accordance with the terms and conditions set forth in: (i) the 2023 Tax Engagement Letter; and (ii) the Tax Restructuring Engagement Letter;

(b) approving the terms of Deloitte Tax's employment including the proposed compensation arrangements set forth in the Engagement Agreements;

(c) granting related relief, all as more fully set forth in the Application; and upon the First Day Declaration and the Piazza Declaration; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference to the Bankruptcy Court Under Title 11 of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application was appropriate under the circumstances and no other notice

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

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need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** on a basis as set forth herein.
2. In accordance with sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, the Debtors are hereby authorized to employ and retain Deloitte Tax as tax advisory services provider to the Debtors, effective as of June 26, 2023, on the terms set forth in the Engagement Agreements attached hereto as Exhibit 1 and Exhibit 2, as modified by this Order.
3. The terms of the Engagement Agreements, including the compensation provisions, are reasonable terms and conditions of employment and are hereby approved, as modified by this Order.
4. Deloitte Tax shall file applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these Chapter 11 Cases in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any applicable U.S. Trustee Guidelines, and such other applicable procedures as may be fixed by order of this Court. Notwithstanding anything to the contrary contained in the Application, Piazza Declaration, or the Engagement Agreements, Deloitte Tax's interim and final applications for compensation and reimbursement of actual expenses shall be subject to review under the reasonableness standard in section 330 of the Bankruptcy Code.

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5. Deloitte Tax shall include in its fee applications, among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services for the Debtors in one-tenth hour increments.

6. In the event that the rates of compensation for the services increase from the rates disclosed for services in the Application or the Engagement Agreements, Deloitte Tax will provide at least ten (10) business days notice prior to the effective date of such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increases pursuant to section 330 of the Bankruptcy Code.

7. If the Debtors and Deloitte Tax enter into any supplemental agreements, engagement agreements, or statements of work for additional services, the Debtors will file any such supplemental agreements, engagement agreements, or statements of work with the Court and serve the same upon the applicable notice parties. Absent any objection filed within fourteen (14) days after the filing and service of any such supplemental agreement, engagement agreements, or statement of work, Deloitte Tax shall be deemed authorized and approved to provide and be compensated for such additional services pursuant to this Order and the terms of such supplemental agreement, engagement agreement, or statement of work. If any parties object to such proposed supplemental agreement, engagement agreement, or statement of work, the Debtors will promptly

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schedule a hearing before the Court within ten (10) days of receipt of any such objection or as soon thereafter as is practicable. Any additional services shall be subject to the provisions of this Order.

8. The Debtors shall coordinate with Deloitte Tax to avoid any unnecessary duplication of services provided by Deloitte Tax and any of the Debtors' other retained professionals in these Chapter 11 Cases.

9. Notwithstanding anything in the Engagement Agreements to the contrary, the respective Indemnification Provisions set forth in the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from June 26, 2023 through the effective date of any chapter 11 plan:

- a. neither Deloitte Tax nor any Deloitte entity shall be entitled to indemnification pursuant to the Engagement Agreements for services, unless such services and the indemnification therefor are approved by this Court;
- b. notwithstanding subparagraph (a) above or any provisions of the Engagement Agreements to the contrary, the Debtors shall have no obligation to indemnify any Deloitte Entity or Deloitte Tax for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Deloitte Entity's or Deloitte Tax's gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of any Deloitte Entity's or Deloitte Tax's contractual obligations, unless this Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for which a Deloitte Entity or Deloitte Tax should not receive indemnity under the terms of the Engagement Agreements, as modified by this Order; and
- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these Chapter 11 Cases (that order having become a final order no longer

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subject to appeal) and (ii) the entry of an order closing these Chapter 11 Cases, any Deloitte Entity believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Agreements, as modified by this Order, a Deloitte Entity must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Deloitte Entity before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time during which the Court shall have jurisdiction over any request by the Deloitte Entity for compensation and expenses by such Deloitte Entity for indemnification and is not a provision limiting the duration of the Debtors' obligation to indemnify.

10. Notwithstanding anything in the Engagement Agreements to the contrary, the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from June 26, 2023 through the effective date of any chapter 11 plan:

- a. The last sentence of paragraph 1(c) of the General Business Terms attached to each Engagement Agreement shall be deemed deleted and replaced with the following:

Nothing contained in these terms shall alter in any way the duties imposed by law on Deloitte Tax in respect of the Services provided under the Engagement Letter. It is understood and agreed that Deloitte Tax is an independent contractor and that Deloitte Tax is not, and will not be considered to be, an agent, partner, or representative of the Client. Neither party shall act or represent itself, directly or by implication, in any such capacity or in any manner assume or create an obligation on behalf of, or in the name of, the other;

- b. The second sentence of Section 3 of the General Business Terms to the Engagement Agreements shall be deemed deleted;
- c. Section 6 of the General Business Terms to the Engagement Agreements setting forth the limitation on liability shall be deemed deleted; and
- d. Section 9 of the General Business Terms to the Engagement Agreements shall be deemed deleted.

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11. Notwithstanding anything in the Application, the Piazza Declaration, or the Engagement Agreements to the contrary, Deloitte Tax shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the terms of the Engagement Agreements, as modified by this Order, ten (10) days prior to the effective date of such suspension or termination.

12. Notwithstanding anything in the Application, the Piazza Declaration, or the Engagement Agreements to the contrary, this Court shall have exclusive jurisdiction over Deloitte Tax's engagement hereunder with respect to services performed prior to the effective date of any plan of reorganization of the Debtors, unless such jurisdiction is relinquished.

13. If Deloitte Tax seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Application and/or the Engagement Agreements, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Deloitte Tax's own applications, both interim and final, and such invoices and time records shall be in compliance with Local Rule 2016-1(f) and shall be subject to the U.S. Trustee guidelines and approval of the Bankruptcy Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330 (a)(3)(C) of the Bankruptcy Code. All rights are reserved to permit objection to any request for reimbursement of expenses, including but not limited to any request for the reimbursement of legal fees of Deloitte Tax's independent counsel.

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14. Notwithstanding anything in the Application or the Engagement Agreements to the contrary, Deloitte Tax shall, to the extent that Deloitte Tax uses the services of third-party subcontractors, who are not a subsidiary of, or otherwise affiliated with, Deloitte Tax (collectively, the "Contractors") in these Chapter 11 Cases, Deloitte Tax shall (i) pass through the cost of such Contractors to the Debtors at the same rate that Deloitte Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for Deloitte Tax, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

15. Deloitte Tax will only bill 50% for non-working travel and shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any of Deloitte Tax's fee applications in these cases.

16. Deloitte Tax will provide all monthly fee statements, interim fee applications, and its final fee application in "LEDES" or "Excel" format to the U.S. Trustee.

17. To the extent there is any inconsistency between the terms of the Application, the Engagement Agreements, the Piazza Declaration, and this Order, the terms of this Order shall govern.

18. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

19. The Debtors and Deloitte Tax are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

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20. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

**Exhibit 1**

**2023 Tax Engagement Letter**



Deloitte Tax LLP  
110 Morris Street  
Morristown, NJ 07960  
USA

Tel: +1 973 602 6000  
[www.deloitte.com](http://www.deloitte.com)

May 23, 2023

Ms. Laura Crossen  
Senior Vice President  
Bed Bath & Beyond Inc.  
650 Liberty Avenue  
Union, NJ 07083

Dear Ms. Crossen:

Thank you for choosing Deloitte Tax LLP ("Deloitte Tax" or "our") to provide the tax services (the "Services") for Bed Bath & Beyond and its subsidiaries and affiliates ("Client", "BBB" or "you") detailed in Exhibit A, Listing of Federal, State and Local and International Tax Returns Included in Engagement, attached to this engagement letter ("Engagement Letter") and incorporated herein by reference. The Services are for fiscal year ending February 25, 2023 and February 26, 2024 unless otherwise noted (i.e., the property tax services will begin May 1, 2023 and cover services through December 31, 2025, the sales tax services will begin with the tax return reporting period March 1, 2023 and end with the reporting period through January 31, 2026, and the tax provision services will be for interim periods and fiscal year ending from May 27, 2023 through February 23, 2025). This Engagement Letter describes the scope of Deloitte Tax Services, the respective responsibilities of Deloitte Tax and Client relating to this engagement and the fees Deloitte Tax expects to charge.

Deloitte Tax may subcontract certain Services and administrative services under this engagement to member firms of Deloitte Touche Tohmatsu Limited and their subsidiaries and affiliates (together with Deloitte Tax, "Deloitte Entities") located outside the US.

#### **ENGAGEMENT TERM**

The period for the provision of Services under this Engagement Letter will be effective from the signing of the Engagement Letter (the "Commencement Date") and continue until either (i) the Services are completed or (ii) this Engagement Letter is terminated in accordance with the provisions of Section 4 of the General Business Terms, whichever is the earlier (the "Contract Term"). This engagement is for multiple years and therefore, each annual anniversary of the effective date shall be considered a completion of the Services for the prior year. Also, prior to each annual anniversary, Client will discuss with Deloitte Tax any changes in Client's legal entity structure so that Client and Deloitte Tax can adjust and agree to an annual fee considering any increase or decrease in compliance that results from the change in structure.

#### **ENGAGEMENT DETAILS**

##### **Scope of Services**

##### **Corporate Income Tax Returns**

Deloitte Tax will prepare the 2022 and 2023 federal and state and local income tax returns ("tax returns") identified in Exhibit A, Listing of Federal and State and Local and International Income Tax Returns Included in Engagement, attached to this Engagement Letter and incorporated herein by reference. The summary of Deloitte Tax Services and the respective responsibilities of Deloitte Tax and Client are detailed in Exhibit B, Scope of Services.

##### **Extensions**

In addition to the preparation of Client's 2022 and 2023 federal and state and local income tax returns, Deloitte Tax will assist in calculating the amounts of extension payments and preparing the extension requests for the 2022 and 2023 federal and state and local income tax returns identified in Exhibit A.

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### **Estimated Taxes**

In addition to the preparation of Client's 2022 federal and state and local income tax returns, Deloitte Tax will assist in calculating 2023 and 2024 quarterly estimated tax payments as needed. Deloitte Tax will prepare these quarterly federal and state and local estimated income tax payment vouchers based on financial information supplied by Client.

### **Electronic Return Filing**

Client has determined that it will file its federal income tax return electronically and has requested Deloitte Tax to assist in this process. Client will also electronically file in certain states and has asked that Deloitte Tax assist in this process. The Deloitte Tax responsibilities in connection with providing electronic filing assistance will be limited to communicating to Client the specific procedures and responsibilities that will enable Client to comply with the Internal Revenue Service ("IRS") and states' requirements, and the transmission of the electronic files in the form and content as authorized by the Client. In order for Deloitte Tax to electronically transmit Client's files, Client must provide a signed Form 8453-C, "U.S. Corporation Income Tax Return Declaration for an IRS e-file Return" or other applicable Form 8453 or other required declaration to Deloitte Tax at least seven (7) days prior to transmission to the IRS and states. Upon receipt of the signed Form 8453-C or required declaration, Deloitte Tax will transmit the electronic file without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. The receipt of a signed Form 8453-C or other required declaration will be deemed by Deloitte Tax as authorization by Client to transmit Client's electronic files. Client retains responsibility for compliance with any electronic funds transfer requirements that may apply to the payment of applicable taxes.

### **Electronic Funds Withdrawal**

The IRS allows for payment of federal income taxes due or estimated tax payments via electronic funds withdrawal ("EFW"). In addition, certain states provide or mandate EFW for payment of taxes due and/or estimated tax payments. You have requested that Deloitte Tax provide assistance in connection with your use of EFW. Our assistance will be limited to entering the requisite bank account information, tax payment amount, etc. ("EFW Information") into the tax compliance software used to prepare your Returns. Your signed approval for Deloitte Tax to transmit your Returns will serve as your acknowledgement that the EFW Information is correct. Deloitte Tax will transmit the EFW Information to the IRS and state authorities as required without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. You retain responsibility for bank account accessibility and for confirming that the necessary funds are available in your bank account to pay the taxes due on the date prescribed for withdrawal, including those for quarterly estimated taxes. Deloitte Tax assumes no responsibility for any interest or penalties arising from your use of EFW under this Engagement Letter. Deloitte Tax will not remind you of future quarterly estimated tax payments that you have directed to be withdrawn by taxing authorities using EFW.

### **Property Tax Services**

Deloitte Tax will prepare the business personal property tax renditions identified in Exhibit C, Listing of Business Personal Property Tax Renditions Included in Engagement Letter, attached to this Engagement Letter and incorporated herein by reference. Deloitte Tax will provide the business personal property tax rendition preparation services ("Services") for renditions filed annually.

To facilitate the timely transition to our business personal property rendition preparation Services, Client will provide Deloitte Tax with copies of its previously filed business personal property renditions for a recent filing period and a business personal property rendition calendar for renditions currently in the process of being prepared by Client's current service provider. Such information shall be supplied in a format acceptable to Deloitte Tax. Deloitte Tax will meet with Client personnel to mutually agree on the procedures for Deloitte Tax to gather data for the business personal property tax renditions.

Client will identify an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the Services and deliver the necessary property tax information by the requested due date. The initial information requested by Deloitte Tax to complete the renditions is outlined in Exhibit D, Initial List of Information Required, attached.

Deloitte Tax will provide the following as part of the Services:

- Prepare the renditions identified in Exhibit C for Client's review, approval and filing;

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- Provide Client with electronic copies of all renditions prepared via a secure electronic portal;
- At Client's direction, receive copies of business personal property tax rendition notices and tax bills associated with the renditions prepared under this Engagement Letter and analyze and provide responses to such notices for Client's review and approval;
- Upon receipt of Client authorization, Deloitte Tax will transmit tax payment information to Client's third-party provider within 2 (two) days of Deloitte Tax's receipt of Client's authorization.

Deloitte Tax will commence, as soon as practicable, discussions with Client requisite data gathering processes. In order to provide the Services, complete and organized data needed to prepare the tax renditions must be received no later than January 15 annually. Deloitte Tax will discuss with Client personnel mutually agreeable procedures for Deloitte Tax to receive data for the business personal property tax renditions.

#### **Sales and Use Tax Return Preparation Services**

Deloitte Tax will prepare the US State/Local Sales and Use Tax Returns Included in this Engagement Letter, as identified in Exhibit E, Listing of State/Local Sales and Use Tax Returns Included in Engagement. Deloitte Tax will prepare the US sales and use, gross receipts and transaction tax and Deloitte Canada will prepare the Canadian Goods and Services, Harmonized, Provincial and Excise tax returns for Client as identified in Exhibit F, Listing of Canadian Sales and Use & Provincial Tax Returns Included in Engagement. US and Canadian sales and use tax preparation services are incorporated herein collectively referred to as "Sales and Use Tax Preparation Services". Deloitte Tax will provide Services with the tax return reporting period beginning February 1, 2023 and provide such Services through the reporting period ending December 31, 2025. Deloitte Tax estimates the preparation of 4,052 US sales and use tax returns over each Annual Period and 60 Canadian sales and use and provincial returns based on Exhibit E and Exhibit F.

To facilitate the timely transition of our sales and use tax return preparation Services, Client will provide Deloitte Tax with its previously filed sales and use tax returns for a recent filing period and a sales and use tax calendar for returns currently in the process of being prepared by Client. Deloitte Tax will meet with Client personnel to mutually agree on the procedures for Deloitte Tax to gather data on taxable sales and purchases and the related sales and use taxes.

Each month, Deloitte Tax will provide the following US sales and use tax return preparation Services:

- Prepare a monthly calendar for sales and use tax returns identified in Exhibit E;
- Prepare US sales and use tax registrations as directed by Client;
- Prepare the US sales and use tax returns identified in Exhibit E for Client's review, approval and filing;
- Finalize the US sales and use tax returns identified in Exhibit E including Client's electronic signature, after Client has reviewed and approved the returns and given Deloitte Tax specific written authorization to finalize the sales and use tax returns;
- Provide observations and recommendations to Client regarding potential US sales and use tax compliance matters that are identified during the course of the Services;
- Provide Client a summary schedule of gross tax, discounts, and net tax due to support payment amounts for each US sales and use tax return;
- Provide Client with electronic copies of all returns prepared on a monthly basis via a Deloitte Tax secure electronic portal;
- Maintain duplicate copies of individual US sales and use tax return files by taxing jurisdiction, and supporting detail, in accordance with our record retention policy;
- Receive, analyze and respond, at Client's direction, to US sales and use tax-related communications and notices, associated with the returns prepared under this Engagement Letter;
- Assist Client with preparation of draft sales and use tax journal back-end compliance reconciliation entries in agreed upon format for Client's review and approval, and
- Prepare a notice log of US sales and use tax return notices for which Deloitte Tax provides sales and use tax return preparation Services.

In order to provide the sales and use tax return preparation Services, Deloitte Tax must receive complete and organized data needed to prepare the tax returns no later than by the tenth calendar day of each month.

#### **Canadian Indirect Tax Returns**

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Each month, Deloitte Tax will provide the following Canadian Indirect tax return preparation services:

- Prepare a monthly calendar for Canadian Indirect Tax returns identified in Exhibit F;
- Prepare the Canadian Indirect Tax returns identified in Exhibit F based on the information provided (specifically we will include the Revenue amount, Tax collectible amount and Tax Payable amount provided for each return) for Client's review and approval;
- File the applicable Canadian Indirect Tax Returns in Exhibit F electronically using the relevant government authorities' online portal as applicable and we will do so in a timely manner before the required due date (on the understanding that we have the Client's approval by the due date);
- Provide details for payment(s) due by the Client to the various Canadian Government departments, (where applicable);
- Provide Client with electronic copies of all returns prepared on a monthly basis via a Deloitte Tax secure electronic portal; and
- Maintain duplicate copies of individual tax return files by taxing jurisdiction, and supporting detail, in accordance with our record retention policy.

#### **Electronic Rendition Filing (Property Tax and Sales and Use Tax)**

##### *Property Tax*

Client may be required to file its property tax rendition electronically. If Client determines electronic filing is required, the Deloitte Tax responsibilities in connection with providing electronic filing assistance will be limited to communicating to Client the specific procedures and responsibilities that will enable Client to comply with the jurisdiction's requirements, and to the extent requested by Client, the transmission of the electronic files in the form and content as authorized by the Client. In order for Deloitte Tax to electronically transmit Client's files, Client must provide a signed authorization or other required declaration to Deloitte Tax at least three (3) days prior to transmission to the jurisdiction. Upon receipt of the signed authorization or required declaration, Deloitte Tax will transmit the electronic file without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. The receipt of a signed authorization or other required declaration will be deemed by Deloitte Tax as authorization by Client to transmit Client's electronic files. Client retains responsibility for compliance with any electronic funds transfer requirements that may apply to the payment of applicable taxes.

Client renditions may be selected for review by taxing authorities, who may not agree with Client's positions. Any adjustments proposed by taxing authorities are subject to certain rights of appeal. Client representation in administrative taxing authority proceedings is not contemplated within the scope of this Engagement Letter. Deloitte Tax would generally be willing to represent Client before appropriate tax authorities, if permissible, in such proceedings for an additional fee that is mutually agreed upon. Such representation services should generally be agreed to by Client and Deloitte Tax through an addendum to this Engagement Letter, or a separate Engagement Letter or other written agreement. Because of the lack of clarity in the law, Deloitte Tax cannot provide assurances that the positions asserted by taxing authorities will not ultimately be sustained, which could result in the assessment of potential penalties.

To the extent Client requests that Deloitte Tax provide Representation Services, Deloitte Tax will prepare the appropriate power of attorney form ("Power of Attorney" or "Agent Authorization") for Client to execute and acknowledge Deloitte Tax's ability to communicate with the state/local taxing authority regarding Client's business personal property tax matters. Notwithstanding any language in the Agent Authorization, Client and Deloitte Tax mutually agree that Deloitte Tax's activities with respect to the Services are limited to allowing Deloitte Tax to communicate with the relevant taxing authority on behalf of Client. Deloitte Tax will not execute agreements, extend a statute of limitation, receive refunds or make payments, and Client agrees that Deloitte Tax will not become liable for taxes or make any management decision on behalf of Client.

##### *Sales and Use Tax*

Client may be required or permitted to file its state/local sales and use tax return electronically. If Client determines electronic filing is required or is permitted, the Deloitte Tax responsibilities in connection with providing electronic filing assistance will be limited to communicating to Client the specific procedures and responsibilities that will enable Client to comply with the various state/local requirements, and to the extent requested by Client, the transmission of the electronic files in the form and content as authorized by the Client. In order for Deloitte Tax to electronically transmit Client's files, Client must provide the signed authorization to Deloitte Tax at least three (3) days prior to transmission to the various states or local taxing authority. Upon receipt of the signed authorization or required declaration, Deloitte Tax will transmit the electronic file

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without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. The receipt of a signed authorization or other required declaration will be deemed by Deloitte Tax as authorization by Client to transmit Client's electronic files. Client retains responsibility for compliance with any electronic funds transfer requirements that may apply to the payment of applicable taxes.

Deloitte Tax understands that Client has separately engaged Anybill Financial Services, Inc. ("third-party provider") to print and mail Client's sales and use tax returns that are not electronically filed and to process Client's sales and use tax return payments to the various state/local taxing authorities. Client acknowledges that it will be responsible for communicating directly with and managing such third-party provider services and that Deloitte Tax will not be responsible for printing or mailing any returns nor facilitating any payments.

#### **Client Responsibilities (Property Tax and Sales and Use Tax)**

The Services described herein are based on our analysis of the effort necessary to address Client's business personal property tax and sales and use tax compliance requirements, based on our understanding of Client's current structure and the following assumptions:

- Client management will meet with the Deloitte Tax client service team as reasonably requested (with reasonable prior notice from Deloitte Tax of the need and personnel required for such meeting);
- Client tax and financial personnel will participate in an active oversight role (within a commercially reasonable period following request from Deloitte Tax) and will provide timely information;
- Client will be responsible for extracting and providing necessary information from accounting systems (as identified and requested by Deloitte Tax) to prepare the business personal property tax renditions and sales and use tax returns, and such information will be provided to Deloitte Tax. Such sales and use tax-related information will be provided to Deloitte Tax no later than the tenth calendar day of each month as noted above;
- Client will provide written authorization to finalize Client's business personal property tax renditions and sales and use tax returns, including Client's electronic signature, after Client has reviewed and approved those business personal property tax renditions and sales and use tax returns;
- Client will arrange for the mailing of all business personal property tax renditions and sales and use tax returns that are not electronically filed, and the payment of all business personal property taxes and sales and use taxes due, to each state/local taxing authority;
- Client will execute an agreement with Client's third-party service provider ("third-party provider") to process Client's business personal property tax payments to the various state/local taxing authorities and to provide Deloitte Tax access to Client's sales and use tax return and tax payment information. Client acknowledges that it will be responsible for communicating directly with and managing such third-party provider services. Upon receipt of Client's written authorization, Deloitte Tax will electronically transmit Client's business personal property tax renditions and sales and use tax returns (in portable document format ("PDF")) format and related tax payment information to Client's third-party provider within 2 (two) days of Deloitte Tax's receipt of Client's authorization. Deloitte Tax will resolve with Client any issues arising in connection with Deloitte Tax's transmission of Client's renditions, sales and use tax returns or tax payment information to the third-party provider.
- Deloitte Tax will assist Client to work to resolve state/local taxing authorities' notices and inquiries by working directly with Client; and
- Client will be responsible for making all management decisions relating to business personal property tax and sales and use tax matters, including reviewing and approving all business personal property tax renditions and sales and use tax returns prepared by Deloitte Tax.

In preparing each of the business personal property tax renditions and sales and use tax returns, Deloitte Tax will rely on the information that Client will supply to be accurate and complete. Deloitte Tax will not audit or otherwise verify such information, although Deloitte Tax may request clarification of some of the information. Since the business personal property tax renditions and sales and use tax returns will reflect the information that Client has provided, Client will have the ultimate responsibility for their accuracy. Client will be responsible for any business property tax rendition and sales and use tax return related interest and penalties charged by a taxing authority.

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#### *Sales and Use Tax*

Client returns may be selected for review by taxing authorities, who may not agree with Client's positions. Any adjustments proposed by taxing authorities are subject to certain rights of appeal. Client representation in administrative taxing authority proceedings is not contemplated within the scope of this Engagement Letter. Deloitte Tax would generally be willing to represent Client in such proceedings for an additional fee that is mutually agreed upon. Because of the lack of clarity in the law, Deloitte Tax cannot provide assurances that the positions asserted by taxing authorities will not ultimately be sustained, which could result in the assessment of potential penalties.

To the extent required to perform the Services, Deloitte Tax will prepare the appropriate power of attorney form ("Power of Attorney") for Client to execute and acknowledge Deloitte Tax's ability to communicate with the state/local taxing authority regarding Client's sales and use tax matters. Any such Power of Attorney will be limited to allowing Deloitte Tax to communicate with the state/local taxing authority on behalf of Client and will not authorize Deloitte Tax to execute agreements, extend a statute of limitation, receive refunds, make payments, become liable for taxes or make any management decision on behalf of Client.

In addition, if mutually agreed, Deloitte Tax will assist Client with the preparation of state and local sales and use tax registration applications.

#### **Tax Provision Advisory Services**

Deloitte Tax will provide tax advisory services ("Provision Services") in connection with the calculation of Client's income tax provision under the provisions of ASC 740, *Income Taxes*, ("ASC 740") for the interim and the fiscal year-end periods May 28, 2023 through February 25, 2025. This Engagement Letter describes the scope of the Deloitte Tax Services, the respective responsibilities of Deloitte Tax and Client relating to this engagement and the fees Deloitte Tax expects to charge. Deloitte Tax will provide tax accounting services on Deloitte Tax's ONESOURCE TAX PROVISION ("OTP") license.<sup>1</sup>

The Provision Services to be provided by Deloitte Tax pursuant to this Engagement Letter, as described in Exhibit H, Provision Services to be Performed, attached to this Engagement Letter and incorporated herein by reference, are to be performed subject to Client's review and approval. The scope of the Provision Services has been established based on discussions with you. Determination as to the sufficiency of the Services for purposes of meeting financial reporting requirements is solely the responsibility of Client, as discussed below. In addition, this Engagement Letter will cover Provision Services incorporating computations and analyses related to Tax Consulting Services provided by other Deloitte Tax teams (e.g. §382 limitations on attribute carryforwards, cancellation of debt income, etc.), but does not cover any ASC 740 calculations related to these corporate life cycle events. In addition, the scope of the Provision Services may be changed or modified by mutual agreement between Client and Deloitte Tax if, for example, unforeseen circumstances arise. Deloitte Tax will promptly discuss any such circumstances it notes with Client and, likewise, Client agrees to promptly notify Deloitte Tax if Client believes that modifications to the scope of the Provision Services are necessary.

The Engagement Letter under this engagement will consist of providing computations, verbal comments and observations regarding Client's ASC 740 related computations and documentation reflecting collaboration between Client and Deloitte Tax personnel. Such computations and documentation will be prepared by Deloitte Tax personnel for Client's consideration. Client's management will be responsible for reviewing and making all decisions with respect to approval, potential modifications and ultimate acceptance of the computations.

Recently enacted tax reform measures have altered overall tax rates and numerous other areas of the Internal Revenue Code, including areas such as exclusions and deductions, cost recovery, credits, compensation, and taxation of foreign income and foreign persons. These tax reform measures could have a significant impact on Client's current and future tax obligations. As the full impact of tax reform on Client's overall tax situation and this engagement is analyzed, the scope of our Provision Services may need to change and it may be necessary to discuss a change in our fee estimate with you.

Our fees for such out-of-scope services will generally be based on the amount of professional time incurred and our agreed-upon hourly rates, which vary depending upon the experience level of the professionals involved. We will discuss such additional services and anticipated additional fees not included in our original

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<sup>1</sup> Deloitte Tax will grant read/write access to Client.

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scope with the Client prior to proceeding with any such out-of-scope work. Deloitte Tax understands that any fees generated from any out-of-scope work performed, without Client's pre-approval, may not be accepted by Client.

Deloitte Tax may also prepare a summary memo and/or memoranda specific to certain components of the income tax provision and related balance sheet income tax accounts, documenting Client management's determination of evidence supporting Client's computations e.g., valuation allowance analysis, uncertain tax positions, etc. With respect to the memoranda provided, Deloitte Tax does not assume any management responsibility. Client's management will be responsible for reviewing and making all decisions with respect to approval, potential modifications and ultimate acceptance of any memoranda.

### **Tax Consulting Services**

Additionally, Deloitte Tax may perform consulting services (also, "Services") throughout the year, for which a separate engagement letter should generally be issued. If Client and Deloitte Tax fail to execute a separate engagement letter with respect to such services, the terms of this Engagement Letter will apply to all services rendered with respect thereto. Unless otherwise agreed, Deloitte Tax will bill for these services at mutually agreed-upon hourly rates.

### **Kick-off Meeting Expectations**

To facilitate an understanding of the tax return preparation engagement processes, Client and Deloitte Tax will hold an engagement kick-off meeting to discuss in detail the information request and timetable, including key engagement deadlines. In addition, Client and Deloitte Tax will discuss potential issues arising from delays or incomplete or inaccurate information.

### **Engagement Technology**

In providing the Services, we expect to utilize our innovative cloud-based solution, Intelia, to facilitate efficient communication between Client's team and ours and streamline the process associated with requesting and receiving the data necessary for our Services. For additional information about Intelia, please contact your Deloitte Tax engagement team.

### **Potential Impact of U.S. Supreme Court Decision in *Wayfair***

In light of the Court's statement in *South Dakota v. Wayfair, Inc.*, [138 S. Ct. 2080](#) (2018) ("Wayfair") that physical presence is not a necessary element for "substantial nexus," guidance from the Multistate Tax Commission, and the potential state adoption and/or application of their guidance (e.g., California Technical Advice Memorandum 2022-01), Client may need to revisit positions it may have historically taken regarding income/franchise tax nexus. As a result, the scope of our Services may need to be expanded to include a nexus review for additional filings. Deloitte Tax has not been engaged to perform a nexus review or consulting services. If you need assistance with these services, please notify Deloitte Tax and a separate fee estimate for these services can be provided.

### **State Tax Return Apportionment Information**

Deloitte Tax will prepare state tax returns based upon the state information, apportionment data provided by the Client and apportionment methodologies utilized by Client on its 2021 tax returns. Client will address and correct instances where apportionment data is incomplete, inaccurate or does not reconcile to the book and tax balances reflected on the federal tax return. In the course of performing the Services, if Deloitte Tax becomes aware of such incomplete or inaccurate data, Deloitte Tax will inform Client. Deloitte Tax will discuss with and obtain Client's input for addressing apportionment methodologies used in the prior year that may be inappropriate to utilize for the 2022 and 2023 tax return(s).

### **Foreign Account Tax Compliance Act ("FATCA")**

The Deloitte Tax return preparation Services that are the subject of this Engagement Letter do not include any services related to Client's compliance with the FATCA regulations. However, if requested, Deloitte Tax would be available to advise Client on its obligations under the FATCA regulations under the terms of a separate engagement letter.

### **Foreign Bank Account Reporting**

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If Client has foreign bank accounts, investment accounts, partnerships or similar assets, or if Client has signature or similar authority over these types of accounts or investments (whether owned by Client or by others), Client may have to file a FinCEN Form 114, Report of Foreign Bank and Financial Accounts. Unless outlined above or the subject of a separate engagement letter, the Deloitte Tax return preparation Services that are the subject of this Engagement Letter do not include the preparation of any FinCEN Forms 114, which must be received by the Department of Treasury by April 15 with an automatic extension available until October 15. If assistance with these filings is needed, please notify Deloitte Tax and a separate fee estimate for these services can be provided.

### **Non-U.S. Operations**

The tax laws of the United States and many foreign countries require that transactions between controlled taxpayers (commonly referred to as "transfer pricing") be carried out on an arm's-length basis. The US transfer pricing rules are described in IRC Section 482 and the regulations promulgated thereunder. Transactions covered by these rules include intercompany sales of goods, transfers of intangible property, loans or advances, performance of services, and other related-party transactions. Note that the Tax Cuts and Jobs Act, Pub. L. 115-97 (2017) significantly expanded the definition of "intangible property" (see IRC Section 367(d)(4)) for transfer pricing purposes. In a number of countries, including the United States, the pricing of such intercompany transactions and services must be supported by appropriate documentation (e.g., agreements, invoices, and/or economic analysis) to prevent the imposition of penalties if the tax authorities issue a transfer pricing adjustment on the basis that the transfer pricing was not arm's length. The Services under this Engagement Letter do not include any procedures to analyze or review transfer pricing for federal, state, or foreign income tax purposes. If Client has not already done so, Client should consider whether intercompany transactions are being priced on an arm's-length basis and whether Client has appropriately documented such pricing under the laws of the relevant jurisdictions.

Client has represented to Deloitte Tax that Client's transfer pricing meets the requirements of IRC Section 482 (or comparable state provisions). Accordingly, Deloitte Tax shall have no liability for any taxes, penalties, interest, or any other damages (including costs and expenses) arising from transfer pricing adjustments, including, but not limited to, penalties under IRC Section 6662 (or comparable state provisions). In no event shall Deloitte Tax be liable for consequential, incidental, or exemplary damages or loss (or any lost profits, savings, or business opportunities). The foregoing terms are intended to apply to the extent not contrary to applicable law, regardless of the grounds or nature of any claim asserted (including contract, statute, any form of negligence, intentional tort, strict liability, or otherwise) and whether or not Deloitte Tax was advised of the possibility of the damage or loss asserted. Such terms shall continue to apply after any termination of this Engagement Letter and during any dispute of the parties.

### **IRC Section 174 expenditure calculation**

Any calculations or analyses related to the mandatory amortization of IRC Section 174 expenditures for taxable years beginning after December 31, 2021, as per the Tax Cuts and Jobs Act ("TCJA") are specifically excluded from our scope of services. For any such assistance a separate engagement letter should be executed.

### **Excluded Services**

The Services of this Engagement Letter and the related fees are limited to the entities listed in Exhibit A, the tax compliance Services as previously described as listed in Exhibit A, the scope of services detailed in Exhibit B, and the tax consulting Services and tax provision services as previously described. All other services are considered to be outside of the Services of this Engagement Letter and are therefore excluded. In no event shall Deloitte Tax be obligated to perform any services that would cause it to be in violation of any applicable law, rule, or regulation, internal Deloitte Tax policy or any professional standards applicable to Deloitte Tax.

### **Certain Changes**

Any event or transaction that significantly increases or decreases the size or nature of the operations of Client or any change in laws, rules, or regulations that affect the scope of the Services shall be considered a change in the scope of Services. In this event, Deloitte Tax and Client shall promptly meet to negotiate an equitable adjustment in the fees. Deloitte Tax shall have no obligation to commence work in connection with any change until the fee impact is agreed upon in writing. The agreement between Client and Deloitte Tax regarding such change in the scope of Services, including relevant terms, will be documented in writing as an addendum letter ("Addendum") to this Engagement Letter, a new engagement letter, or other writing accepted by Client and Deloitte Tax. In the event that a subsequent written document is not executed in a timely manner, such change in the scope of Services will be provided upon Client request pursuant to the terms of this Engagement

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Letter as subsequently described.

As Client expands its business into new countries, states, or localities, Deloitte Tax and Client will discuss whether additional compliance requirements exist. Client management will take responsibility to decide whether to file any additional tax returns or forms and inform Deloitte Tax in writing of additional tax returns or forms that are to be prepared by Deloitte Tax that are in addition to those listed in Exhibit A.

In determining the fees as discussed later in this Engagement Letter for tax compliance Services, tax provision advisory Services and tax consulting Services, Deloitte Tax assumes that timely and complete accounting information, including complete trial balances, will be provided by Client personnel in the format requested for tax compliance Services, tax provision advisory Services and tax consulting Services Deloitte Tax is engaged to perform.

#### **ENGAGEMENT TEAM**

Jim Piazza, Tax Partner, will be the lead tax partner with overall responsibility for all Services provided to Client. Sean McMahon, Managing Director, will help Jim oversee the engagement and Liliya Karimova will be the engagement Manager responsible for all tax compliance Services Deloitte Tax delivers to Client. They will, as necessary, call upon other individuals with specialized knowledge, either in the local Deloitte Tax office or elsewhere in our firm. For purposes of this engagement, the following individuals will be notified at the address listed for changes or modifications to this Engagement Letter:

#### **Client Contact**

Ms. Laura Crossen  
Senior Vice President

Bed Bath & Beyond, Inc.  
650 Liberty Avenue  
Union, NJ 07083

#### **Deloitte Tax Contact**

James Piazza  
Tax Partner

Deloitte Tax LLP  
110 Morris Street  
Morristown, NJ 07960

Deloitte Tax or Client, as the case may be, shall notify the other in writing 30 days prior to any replacements to the above-listed parties.

#### **Obligations Upon Termination**

In the event of termination of this engagement, Deloitte Tax shall work together with Client to identify the information, materials, and resources necessary to develop an overall plan for transitioning such items to Client. Termination assistance shall be set forth in an engagement letter and shall include:

- Providing Client with access to documentation in Deloitte Tax's possession related to the Services provided under this Engagement Letter.
- Returning all Client confidential and proprietary information in Deloitte Tax's possession, except that Deloitte Tax may retain copies, subject to its confidentiality obligations, for internal recordkeeping purposes and for compliance with applicable professional standards.

In addition, Client will terminate Deloitte Tax access to Client tax compliance software and programs and Deloitte Tax will return to Client documentation associated with such tax compliance software and programs.

Client shall pay Deloitte Tax's then standard hourly rates and reasonable expenses for any termination assistance provided by Deloitte Tax. Client shall be responsible for all costs associated with moving back to Client's premises any files and related documentation to which Client is entitled.

#### **Client Obligations Upon Early Termination**

In the event of early termination of this engagement, Deloitte Tax shall be entitled to payment of all fees for Services rendered and expenses incurred prior to such termination. Additionally, Deloitte Tax will be entitled to fees for any Services Deloitte Tax is required to perform relative to Deloitte Tax's "Obligations Upon Termination" as set forth above. The foregoing provisions of this section shall in no way limit Deloitte Tax's other remedies, whether in law or in equity.

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## **OTHER MATTERS**

### **Tax Positions, Potential Penalties, Taxing Authority Audits**

In accordance with our professional standards, while in the course of performing our Services should Deloitte Tax become aware of tax return positions for which either you or Deloitte Tax may be subject to potential penalties by taxing authorities, Deloitte Tax will discuss with you these positions including how any such penalties may be avoided through adequate disclosures to taxing authorities. You should be aware that as a tax return preparer, Deloitte Tax may be required to satisfy disclosure requirements that may exceed those applicable to you. In those instances where Deloitte Tax is aware of tax return positions that may trigger an accuracy-related tax preparer penalty under Internal Revenue Code ("IRC") sections 6662 or 6694 (or comparable state provisions), Deloitte Tax will include in the returns we prepare the disclosures necessary to avoid such penalties.

Our Services do not include representation of you in administrative taxing authority proceedings. However, Deloitte Tax would generally be willing to represent you in such proceedings for an additional fee that is mutually agreed upon.

## **ECONOMIC SUBSTANCE PENALTY**

Federal law imposes a strict liability penalty of 20% (or 40% for transactions not adequately disclosed) of the portion of any underpayment attributable to the disallowance of claimed tax benefits by reason of a transaction failing to meet the requirements of the codified economic substance doctrine (Internal Revenue Code section 7701(o)) or any similar rule of law. Client is responsible for informing Deloitte Tax of any transactions that are potentially subject to the strict liability penalty for failing to meet these requirements if applicable. Unless provided under the terms of a separate Engagement Letter or work order, the TP Services do not include any obligation by Deloitte Tax to analyze or otherwise conclude regarding the relevance of the economic substance doctrine or the application of any similar rule of law to any of Client's transactions. Deloitte Tax assumes no responsibility for any penalties resulting from Client's failure to meet the requirements of the economic substance doctrine or similar rule of law.

## **REPORTABLE TRANSACTIONS**

The Internal Revenue Service ("IRS") and some states have promulgated rules that require taxpayers to disclose their participation in reportable transactions by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy of that disclosure form with the IRS and/or the applicable state tax agency. These rules impose significant requirements to disclose certain transactions and such disclosures may encompass transactions entered into in the normal course of business. The Services that are the subject of this Engagement Letter do not include any obligation by Deloitte Tax to identify any reportable transactions or disclosure obligations. Any advisory services regarding reportable transactions will be provided under the terms of a separate Engagement Letter or work order. Client is responsible for ensuring that it has properly disclosed all reportable transactions; failure to make required disclosure will result in substantial penalties. Deloitte Tax will not be liable for any penalties resulting from Client's failure to accurately and timely file any required reportable transaction disclosure.

## **UPDATES AND IRS AUDITS**

### **A. Updates**

Tax regulations require that intercompany transfer pricing be reviewed on an annual basis. The work performed and conclusions reached pursuant to this engagement may lay the groundwork for such annual updates as well as a renewal study. However, the fee estimates included in this Engagement Letter do not include such future services and no responsibility is assumed for updates or application of our analysis to future years unless otherwise agreed in writing.

### **B. Audits**

In the event of a transfer pricing examination, Deloitte Tax will be pleased to assist Client in responding to information requests and resolving any controversies that may arise. Deloitte Tax may perform services with respect thereto as requested by Client, for which a separate engagement letter should generally be issued. If Client and Deloitte Tax fail to execute a separate engagement letter with respect to such services, the terms of this Engagement Letter will apply to all services rendered with respect thereto. Unless otherwise agreed, Deloitte Tax will bill for these services at mutually agreed-upon hourly rates.

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### **Evaluating Necessary Disclosures**

In addition to the Services described above, Deloitte Tax will assist Client in identifying transactions that may be subject to disclosure under Federal and States' reportable transaction provisions. Our ability to identify transactions requiring disclosure is limited to the information that Client provides as part of the tax return preparation process. Deloitte Tax at this time is not able to estimate the cost of completing the required identification and analysis of those transactions that may be subject to disclosure. The Deloitte Tax fees corresponding to the reportable transaction obligations will be based on the amount of professional time required and our standard hourly rates, which vary depending upon the experience level of the professionals involved. These fees will be in addition to the fees discussed below related to the overall preparation of the tax returns. If, as a result of our analysis, Deloitte Tax determines that the fee related to reportable transaction disclosure will exceed 10% of the fee for preparation of the affected tax returns, Deloitte Tax will inform Client prior to continuing the analysis.

### **Deloitte Tax Responsibilities**

Deloitte Tax will perform tax compliance Services as described above and in Exhibit B for those returns as listed in Exhibit A. Deloitte Tax cannot warrant that our process will enable us to identify every potential issue, election, filing, or notice requirement in every jurisdiction.

Deloitte Tax's responsibility is limited to performing the Services specified and agreed to, and to reporting the results, subject to limitations contained herein. Deloitte Tax's engagement cannot be relied on to disclose material internal control weaknesses, errors, or fraud should they exist. Deloitte Tax is responsible only for the tax returns referred to above in the scope of Services section and listed in Exhibit A. Additionally, Deloitte Tax is not providing tax services to directors, employees or other persons of Client and Deloitte Tax is not responsible for the personal tax implications to directors, employees or other persons of Client or entity implications to Client or foreign affiliates of Client as the result of positions taken in the tax returns.

### **Acknowledgements and Agreements**

The tax consulting Services will be performed in accordance with the *Statement on Standards for Consulting Services* established by the American Institute of Certified Public Accountants ("AICPA"). The tax consulting Services to be performed by Deloitte Tax will be established by mutual agreement and can be changed or modified in the same manner. Deloitte Tax will promptly inform Client of any circumstances that warrant a change in the scope of the specific Services to be provided, and similarly, Client agrees to notify Deloitte Tax promptly if modifications to the tax consulting Services are requested.

In addition to the responsibilities and obligations of Client as set forth previously and detailed in Exhibit B, Client acknowledges and agrees that the Services provided pursuant to this Engagement Letter will be based solely upon:

- Client's understanding that Deloitte Tax will only be responsible to provide tax advice with respect to the specific matter, transaction or question actually presented by Client, including the type of tax and the taxing jurisdiction specifically identified by Client (e.g., federal, foreign, state, local, sales, excise, etc.).
- Client's understanding that Deloitte Tax, as a result of providing such tax advice, is under no obligation to represent Client with respect to any such challenge or an administrative or judicial challenge thereof. Deloitte Tax would generally be available to represent Client before the appropriate tax authorities, if permissible, for an additional fee that is mutually agreed upon.
- Client acknowledges that the performance of certain Services described herein may cause affiliates of Deloitte Tax, including Deloitte & Touche LLP ("Deloitte & Touche"), to not be independent with respect to Client's financial statements for the calendar or fiscal year to which the Services relate or in which the Services are performed. Accordingly, should Client wish to engage Deloitte & Touche to audit said financial statements, Deloitte & Touche may be required to decline that engagement.
- The Services will be performed in accordance with the *Statement on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants ("AICPA"). However, the performance of the Services does not constitute an engagement to provide audit, compilation, review or attest services as described in the pronouncements on professional standards issued by the AICPA or the U.S. Public Company Accounting Oversight Board and, therefore, Deloitte Tax will not express an opinion or any other form of assurance with respect to any matters including, without

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limitation, compliance with GAAP.

- Client's purpose for engaging Deloitte Tax to perform this work is due to Client management's need to obtain advice and recommendations in performing accounting analysis and to obtain guidance and insight to advise Client management as it makes its own determination as to appropriate application of accounting principles and not to obtain an opinion from Deloitte Tax as to such application.
- Client will not seek Deloitte Tax's opinion, and Deloitte Tax will not provide any such opinion, on the application of accounting principles in connection with this engagement. Furthermore, Client management agrees that it will not represent to any third parties that it has obtained such opinion from Deloitte Tax.
- The nature, scope, and design of the Services are solely the responsibility of Client. Deloitte Tax will make no representation nor provide any assurance with respect to the adequacy of the Services for Client's purposes. Furthermore, Deloitte Tax has no responsibility to advise Client of other procedures that might be performed.
- The responsibility of Deloitte Tax for purposes of this Engagement Letter is limited to performing the Services specified above, in Exhibit B or otherwise agreed to in writing, subject to the limitations contained herein. This engagement cannot be relied on to disclose internal control weaknesses, errors, or fraud should they exist. Deloitte Tax has no responsibility for updating the Services performed or for performing any additional services, except as agreed to in writing with Client.
- The scope of Services is limited in nature to the scope as set forth in this Engagement Letter and does not extend to all tax matters of Client.
- The working papers prepared by Deloitte Tax in connection with this engagement are the property of Deloitte Tax. Upon request, copies of any or all working papers that Deloitte Tax considers to be nonproprietary will be provided to Client management. However, third parties may not be provided access to such copies without prior written consent from Deloitte Tax.

In addition, as it relates to the Provision Services:

- All management decisions and final conclusions reached in connection with this engagement will be the responsibility of Client. Deloitte Tax will not perform any management functions, make any management decisions, or perform in a capacity equivalent to that of an employee of Client.
- Client will designate an individual with suitable skill, knowledge, and/or experience, preferably within senior management, to serve as the project manager and oversee the Services. Also, Client acknowledges that the Services do not include the recording of any amounts in Client's books or records. All amounts derived from the performance of the Services will be reviewed and approved by, and will be the responsibility of, Client's management.
- Client will advise Deloitte Tax of any past or current differences of opinion between Client and its independent auditors concerning the proper tax or accounting treatment for a particular item or circumstance that pertains to ASC 740. Deloitte Tax has no responsibility for any disagreements between Client and Client's independent auditors or any successor independent auditors related to Client's accounting or disclosure conclusions, whether or not such conclusions of Client are related to the Services.
- Client will consult with its independent auditors and be solely responsible for all decisions regarding the accounting treatment of any item discussed during this engagement. Client will be solely responsible for all decisions regarding its compliance with accounting principles generally accepted in the United States of America ("GAAP"). Client is solely responsible for the past, present, and future determination of the appropriate accounting treatment and/or financial statement presentation of Client's books and records.
- Client has informed its independent auditors of the Services and, if appropriate, will facilitate meetings, discussions, or other communications between Deloitte Tax and Client's independent auditors. The purpose of such communications will be to ensure that both Deloitte Tax and Client's independent auditors are fully aware of all facts and circumstances that may be relevant to Client's accounting for income taxes under ASC 740.

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- The Services will be performed in accordance with the *Statement on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants ("AICPA"). However, the performance of the Services does not constitute an engagement to provide audit, compilation, review or attest services as described in the pronouncements on professional standards issued by the AICPA or the U.S. Public Company Accounting Oversight Board and, therefore, Deloitte Tax will not express an opinion or any other form of assurance with respect to any matters including, without limitation, compliance with GAAP.
- Client will not seek Deloitte Tax's opinion, and Deloitte Tax will not provide any such opinion, on the application of accounting principles in connection with this engagement. Furthermore, Client management agrees that it will not represent to any third parties that it has obtained such opinion from Deloitte Tax. If such opinion is requested, any such services would be subject to a determination by Deloitte & Touche that such services can be rendered, additional client acceptance procedures and a separate signed engagement letter with terms and conditions that are acceptable to Deloitte & Touche and Client. Deloitte & Touche is under no obligation to perform such an engagement, if requested.
- The responsibility of Deloitte Tax for purposes of this Engagement Letter is limited to performing the Services specified above or otherwise agreed to in writing, subject to the limitations contained herein. This engagement cannot be relied on to disclose internal control weaknesses, errors, or fraud should they exist. Deloitte Tax has no responsibility for updating the Services performed or for performing any additional services, except as agreed to in writing with Client.
- Client will be solely responsible for the design and operation of effective internal controls and for complying with all applicable laws and regulations. In the performance of the Services, Deloitte Tax will not perform any evaluation of internal controls and procedures for financial reporting upon which Client's management can base its assertion in connection with the Sarbanes-Oxley Act of 2002 or related rules or regulations. In addition, Deloitte Tax will not provide any legal advice or conduct a legal review of any of Client's documents, records or policies.
- Client will be solely responsible for providing accurate and complete information requested by Deloitte Tax. Deloitte Tax has no responsibility for the accuracy or completeness of the information provided by or on behalf of Client.
- The scope of Services may include assistance, in addition to computational assistance, with respect to the Client's identification, recognition or measurement of Uncertain Tax Positions ("UTPs") pursuant to ASC 740 (see Exhibit H). If our scope of Services includes this assistance, Deloitte Tax will undertake an effort to identify material UTPs meeting the criteria established by Client. However, Deloitte Tax cannot, and does not, warrant or represent to Client that the Services will result in the identification of all such UTPs (including, but not limited to, any potential error, tax issue, tax disclosure, tax election, tax filing requirement or notice requirement).
- Client is solely responsible for providing support for opening deferred tax assets and liabilities. Deloitte Tax has no responsibility for the accuracy or completeness of the information provided. Deloitte Tax will consider supporting documentation and advise Client whether such documentation, may be appropriate to support ending deferred taxes. If the Client seeks to engage Deloitte Tax for Services for assistance in computations related to opening deferred tax balances, a separate Engagement Letter or work order should be prepared.
- Any information provided to Client as a result of the Services described herein has been prepared at the direction of, and is intended solely for the use of Client and is not intended to be used by or for the benefit of, or relied upon by or for the benefit of, any third party.
- Any information provided to Client as a result of the Services described herein is subject to the terms and conditions set forth in this Engagement Letter, including, without limitation, the scope limitations and Client's responsibilities set forth therein.
- Any information provided to Client as a result of the Services described herein does not constitute an opinion or any other form of assurance with respect to any matter, including, without limitation, the application of any accounting principles under the requirements of AU 625, Reports on the Application of Accounting Principles, and is intended for Client's review, consideration, possible modification and ultimate approval and acceptance as Client's own document.

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- The workpapers prepared by Deloitte Tax in connection with this engagement are the property of Deloitte Tax. Upon completion of the Services, Deloitte Tax will provide Client management with copies of any and all workpapers that Deloitte Tax considers nonproprietary. Client may provide access to such copies to Client's independent auditors in connection with their audit of Client's financial statements. However, third parties may not be provided access to such copies without prior written consent from Deloitte Tax.

Our reports will include all relevant information obtained by Deloitte Tax after the tax year has ended through the date our interviews are concluded, but may not include a description of relevant information the Client may obtain after our interviews are concluded. In addition, our reports will not include a general index of principal and background documents including a description of the record keeping system used for cataloging and accessing those documents, nor any background documents supporting the principal documents. If Client desires our assistance in its efforts to meet these additional principal document record-keeping requirements specified in the transfer pricing penalty regulations, Deloitte Tax and Client will mutually agree to such services pursuant to an addendum to this Engagement Letter or in a separate work order.

#### **ENGAGEMENT TIMING AND DELIVERABLE DUE DATES**

At the commencement of the engagement, Deloitte Tax and Client will mutually agree to the expected timing of deliverables. Deloitte Tax and Client will jointly establish dates Client will provide data for the preparation of the tax returns. Likewise, Deloitte Tax will set expected timing of the provision of draft tax returns for the Client to review.

#### **CONSENT FOR DISCLOSURE AND USE OF TAX RETURN INFORMATION**

Client authorizes that any and all information (i) furnished to Deloitte Tax for or in connection with the preparation of Client's tax returns under this Engagement Letter, (ii) derived or generated by Deloitte Tax from the information described in (i) above, or (iii) associated with prior years' tax return information in the possession of Deloitte Tax may, for a period of up to eight (8) years from the end of the tax year to which the information relates, be disclosed to and considered and used by Anybill Financial Services, Inc. and any Deloitte Tax affiliate, related entity (or its affiliate) or subcontractor, in each case, whether located within or outside the United States, engaged directly or indirectly in providing Services under this Engagement Letter, tax planning or preparation of tax returns, audited financial statements or other financial statements or financial information as required by a government authority, municipality or regulatory body. Disclosures under this paragraph may consist of all information contained in Client's tax returns; if Client wishes to request a more limited disclosure of tax return information, Client must inform Deloitte Tax. Client acknowledges that Client's tax return information may be disclosed to Deloitte Tax affiliates, related entities (or their affiliates) or subcontractors located outside of the United States.

#### **FEES AND EXPENSES**

##### **Annual Fees**

The Deloitte Tax annual fixed fee for Services as defined in this Engagement Letter are as follows:

Federal, Multistate and International Tax Compliance	\$451,500
Puerto-Rico Tax Compliance	\$17,850
Property Tax Services	\$283,500
Sales and Use Tax Services	\$271,832
Tax Provision Preparation Services	\$708,750
Total Annual fixed fees, unless otherwise stated in the Engagement Letter	\$1,733,432

Subject to any applicable Bankruptcy Court (as defined below) orders, rules or procedures, payments will be due within 30 days of receipt of the invoice. Payment shall be made electronically on or before the first

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business day of each quarter as directed on the invoices to be provided.

### **Additional Services**

In those situations where resources external to the compliance engagement team are required or the annual pool of compliance hours is expended, our Services provided by Deloitte Tax in the United States will be provided at the below hourly rates:

	Hourly Rate
Partner, Principal or Managing Director	\$670
Senior Manager	\$600
Manager	\$500
Senior	\$250
Staff	\$200

Deloitte Tax's participation in Client-driven Sarbanes-Oxley activities, such as readiness reviews, attest reviews or remediation, is considered to be outside the scope of our tax compliance engagement.

Deloitte Tax has no responsibility for updating the Services performed or for performing any additional services, except as agreed to in writing with Client. Any additional services (those not within the scope of this Engagement Letter), as defined above, will require a separate written fee arrangement.

### **Expenses and Allocated Costs**

Subject to any applicable Bankruptcy Court orders, rules or procedures, Client shall reimburse Deloitte Tax for (i) reasonable out-of-pocket expenses (e.g., travel, lodging, etc.) incurred by Deloitte Tax in connection with rendering the services and (ii) an allocation of estimated technology costs incurred (e.g., tax technology and processing support activities, research materials, etc.) equal to 5% of professional fees.

### **Other**

The fees and expenses are not dependent upon the findings or results of the Services or the ultimate resolution of any items with the tax authorities, nor are those amounts contingent or refundable.

In light of Client's commencement of a Chapter 11 proceeding, Deloitte Tax expects to apply for compensation for professional services rendered and for reimbursement of expenses incurred, in accordance with applicable provisions of Title 11 of the United States Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure, the applicable local rules of bankruptcy procedure (the "Local Rules") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under Bankruptcy Code § 330. In such event, payment of fees and reimbursement of expenses will be subject to ultimate allowance and approval by the Bankruptcy Court. However, in the interim, Client will ask the Bankruptcy Court for approval to allow Deloitte Tax to submit invoices to Client for prompt payment in accordance with the Local Rules or practices of the Bankruptcy Court regarding monthly payment of professional fees and expenses. Accordingly, Deloitte Tax will provide Client with an invoice on a periodic basis, with the invoice due and payable pursuant to the payment procedures adopted by the Bankruptcy Court in Client's Chapter 11 proceeding. If applicable, payment of these invoices will be made by Client on an interim basis subject to approval and allowance upon application to and order by the Bankruptcy Court.

Client agrees that Client will promptly seek the Bankruptcy Court's approval of this engagement. The application, proposed order and other supporting documents (collectively, the "Application") submitted to the Bankruptcy Court seeking its approval of this engagement must be satisfactory to Deloitte Tax in all respects. In addition to Deloitte Tax's other rights or remedies hereunder, Deloitte Tax may, in its sole discretion and without any liability arising there from, terminate this engagement in the event that (a) a third party objects or threatens to object, or Deloitte Tax reasonably believes that a third party may object, in the form of an

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objection or otherwise, to Deloitte Tax's retention by Client on the terms and conditions set forth in this Engagement Letter, (b) a final order authorizing the employment of Deloitte Tax is not issued by the Bankruptcy Court on or before sixty (60) days from the filing date of Client's Chapter 11 petition on the terms and conditions set forth herein, or on such other terms and conditions as are satisfactory to Deloitte Tax, or (c) the Application is denied by the Bankruptcy Court. In such event, Client hereby agrees to withdraw or amend, promptly upon Deloitte Tax's request, any Application filed or to be filed with the Bankruptcy Court to retain Deloitte Tax's services in the Chapter 11 proceeding.

For purposes of this Engagement Letter, "Bankruptcy Court" shall mean the United States Bankruptcy Court for the District of New Jersey.

#### **Impact on Fees Due to Failure to Provide Requested Information**

Deloitte Tax assumes that Client will provide timely and complete information as requested, including complete trial balances and reconciliations of the trial balances to the audited financial statements, state apportionment information that reconciles to Client trial balances, state payment/overpayment carryforward information (including adjustments for notices), depreciation reports and timely approval and authorization for a particular task. In the event that Client is unable to provide requested information in a manner suitable to prepare the returns or approval and authorization for a particular task by agreed-upon deadlines, Deloitte Tax may incur additional time necessary to analyze the required information or perform the particular task, resulting in an increase to our overall fees. To the extent the charges for these additional services will exceed 10% of the overall fees for this engagement, Deloitte Tax will inform Client prior to incurring such additional time.

#### **Increased Fees Due to Change in Scope of Services or New Issues, Including Changes Related to Tax Reform or Other Legislation**

As the full impact of tax law changes on Client's overall tax situation and this engagement continues to evolve, the scope of our Services may need to change. In the event there is a mutually agreed, upon change in the scope of our Services, whether related to the continuing impact of Tax Reform, the CARES Act, or for any other reason (e.g., future legislation, changes in the number of entities or tax returns included in the engagement, a need to file amended federal or state tax returns, expansion of the requirements or complexities with electronically filing tax returns, regulatory changes in filing requirements, analysis and tracking of state attributes that have carryover amounts, or other items that would impact the amount of time incurred to perform the Services as currently contemplated), it may be necessary to discuss a change in our fee estimate with you. Our fees for such out-of-scope services will generally be based on the amount of professional time incurred and our agreed-upon hourly rates, which vary depending upon the experience level of the professionals involved. Deloitte Tax will bring these items to Client's attention and will discuss the associated additional fees for such out-of-scope services prior to proceeding.

Additionally, state tax jurisdictions may continue to modify their laws to address the changes. It is possible that a state may adopt retroactive legislation after the filing of the 2022 and 2023 tax return(s). Therefore, consideration may need to be given to filing an initial original return followed by an amended return once the state has issued final guidance.

#### **ACCEPTANCE**

This Engagement Letter including all exhibits, together with the General Business Terms attached hereto, constitutes the entire agreement between Client and Deloitte Tax with respect to this engagement, supersedes

all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and Deloitte Tax.

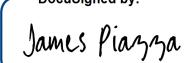
Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to our office. Your signature constitutes Client's consent to disclosure and use of Client's tax return information in the manner described above. Your signature also constitutes acknowledgment of receipt of the attached Privacy Notice.

Thank you for giving Deloitte Tax the opportunity to serve you. If you have any questions regarding the Services described in this Engagement Letter, or any other assistance that Deloitte Tax may provide to you, please feel free to contact me at (973) 602-6784 or Liliya Karimova at (973) 567-0476.

Bed Bath & Beyond Inc.  
May 23, 2023  
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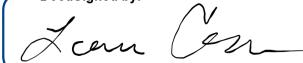
Very truly yours,

DELOITTE TAX LLP

By:   
James M. Piazza  
Partner

AGREED AND ACCEPTED

Bed Bath & Beyond Inc., on behalf of itself  
and its subsidiaries and/or affiliates

By:   
Laura Crossen

Title: SVP, Chief Accounting Officer

Date: 6/19/2023

Enclosures

cc: Ms. Toni-Anne Andrisano, Bed Bath & Beyond Inc.

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**Exhibit A**

**Listing of Federal, State and Local and International Tax Returns Included in Engagement**

<b>Entity Name</b>	<b>Jurisdiction</b>	<b>Form Number</b>	<b>Form Name</b>
Bed Bath & Beyond Inc. and Subsidiaries	Federal Consolidated	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Liberty Procurement Co Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon Stores, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Fashion Center, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Falls Church, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Annapolis, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Manhattan, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Lincoln Park, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Palm Desert, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Overland Park, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Gaithersburg, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Paradise Valley, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Rockford, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Pittsford, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Virginia Beach, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Edgewater, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Deerbrook Bed Bath & Beyond, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
San Antonio Bed Bath & Beyond, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Portland, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return

Bed Bath &amp; Beyond Inc.

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Alamo Bed Bath & Beyond, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Birmingham, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of East Hanover, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Woodbridge, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Lexington, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Waldorf, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Knoxville, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Frederick, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Towson, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Norman, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Davenport, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Baton Rouge, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Bridgewater, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Concord, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Mandeville, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Louisville, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Opry, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of Arundel, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed Bath & Beyond of St. Louis, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Bed N Bath Stores, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Brentwood, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Wayne, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Hanover, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return

Bed Bath & Beyond Inc.

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Harmon of Caldwell, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Hackensack, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Manalapan, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Rockaway, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Roxbury, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Totowa, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Raritan, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Old Bridge, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Franklin, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Newton, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Greenbrook II, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Carlstadt, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Westfield, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Hartsdale, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Yonkers, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Shrewsbury, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
BBBY Management Corporation	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Plainview, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of New Rochelle, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Melville, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Harmon of Massapequa, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
BBB Canada LP Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Buy Buy Baby, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Buy Buy Baby of Rockville, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return

Bed Bath & Beyond Inc.

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Buy Buy Baby of Totowa, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Springfield Buy Buy Baby, Inc	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
BBB Value Services, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Of A Kind, Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Oak Insurance Company Inc.	Federal (Proforma)	1120	U.S. Corporation Income Tax Return
Divested companies	Federal (Proforma) - roll up into Bed Bath & Beyond, Inc. proforma	1120	U.S. Corporation Income Tax Return
One Kings Lane LLC	Federal (Proforma) - roll up into Bed Bath & Beyond, Inc. proforma	1120	U.S. Corporation Income Tax Return
Decorist LLC	Federal (Proforma) - roll up into Bed Bath & Beyond, Inc. proforma	1120	U.S. Corporation Income Tax Return
Chef Central LLC	Federal (Proforma) - roll up into Bed Bath & Beyond, Inc. proforma	1120	U.S. Corporation Income Tax Return
BBBYCF LLC	Federal (Proforma) - roll up into Bed Bath & Beyond, Inc. proforma	1120	U.S. Corporation Income Tax Return
BBBYTX LLC	Federal (Proforma) - roll up into Bed Bath & Beyond, Inc. proforma	1120	U.S. Corporation Income Tax Return

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#### **Listing of International Forms included in Federal Income Tax Return**

<b>Entity Name</b>	<b>Jurisdiction</b>	<b>Form Number</b>	<b>Form Name</b>
BBB Canada Ltd	Federal	5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations
Bed Bath & Beyond Canada LP	Federal	8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships
Bed Bath & Beyond	Puerto Rico	8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
Bed Bath & Beyond	Federal	5713	International Boycott Report
Bed Bath & Beyond	Federal	8975	Country-by-Country Report

#### **Listing of Puerto Rico Returns**

<b>Entity Name</b>	<b>Jurisdiction</b>	<b>Tax Type</b>
Bed Bath & Beyond, Inc.	Puerto Rico	2022 Puerto Rico Corporation Income Tax Return for the period ending February 25, 2023
Bed Bath & Beyond, Inc.	Puerto Rico	2023 Puerto Rico Estimated Tax Payment Calculation for the period ending February 25, 2023
Bed Bath & Beyond, Inc.	Puerto Rico	2022 Puerto Rico Corporate Annual Report
Bed Bath & Beyond, Inc.	Puerto Rico	2022 Personal Property Tax Return
Bed Bath & Beyond, Inc.	Puerto Rico	2023 Personal Property Estimated Tax Calculation
Bed Bath & Beyond, Inc.	Puerto Rico, Municipality of Guaynabo	2023-2024 Volume of Business Declaration, Municipality of Guaynabo

#### **Listing of State Filings**

<b>Filing Entity</b>	<b>State / Locality</b>	<b>Tax Type</b>
BBB Bakersfield, LLC	California	LLC Return
BBB of West L.A. LLC	California	LLC Return
BBB Value Services Inc.	Alabama	Franchise Tax
BBB Value Services Inc.	Alabama	Income Tax
BBB Value Services Inc.	Florida	Income Tax
BBB Value Services Inc.	Georgia	Income Tax

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BBB Value Services Inc.	Indiana	Income Tax
BBB Value Services Inc.	Iowa	Income Tax
BBB Value Services Inc.	Louisiana	Income Tax
BBB Value Services Inc.	Maryland	Income Tax
BBB Value Services Inc.	Missouri	Income Tax
BBB Value Services Inc.	North Carolina	Income Tax
BBB Value Services Inc.	Oklahoma	Income Tax
BBB Value Services Inc.	Oklahoma	Franchise Tax
BBB Value Services Inc.	Pennsylvania	Income Tax
BBB Value Services Inc.	Philadelphia, Pennsylvania	Income Tax
BBB Value Services Inc.	South Carolina	Income Tax
BBB Value Services Inc.	Tennessee	Income Tax
BBBYCF LLC	California	LLC Return
Bed Bath & Beyond Inc.	Alabama	Franchise Tax
Bed Bath & Beyond Inc.	Alabama	Income Tax
Bed Bath & Beyond Inc.	Arkansas	Income Tax
Bed Bath & Beyond Inc.	Delaware	Income Tax
Bed Bath & Beyond Inc.	District of Columbia	
Bed Bath & Beyond Inc.	Florida	Income Tax
Bed Bath & Beyond Inc.	Georgia	Income Tax
Bed Bath & Beyond Inc.	Georgia Wage Credit	Credits & Incentives
Bed Bath & Beyond Inc.	Indiana	Income Tax
Bed Bath & Beyond Inc.	Iowa	Income Tax
Bed Bath & Beyond Inc.	Kentucky (Bowling Green)	Income Tax
Bed Bath & Beyond Inc.	Kentucky (Elizabethtown)	Income Tax
Bed Bath & Beyond Inc.	Kentucky (Fayette)	Income Tax
Bed Bath & Beyond Inc.	Kentucky (Kenton)	Income Tax
Bed Bath & Beyond Inc.	Kentucky (Lexington)	Income Tax
Bed Bath & Beyond Inc.	Kentucky (Louisville)	Income Tax
Bed Bath & Beyond Inc.	Kentucky (McCracken)	Income Tax
Bed Bath & Beyond Inc.	Kentucky (Warren)	Income Tax
Bed Bath & Beyond Inc.	Louisiana	Income Tax
Bed Bath & Beyond Inc.	Maryland	Income Tax
Bed Bath & Beyond Inc.	Michigan (Jackson)	Income Tax
Bed Bath & Beyond Inc.	Michigan (Walker)	Income Tax
Bed Bath & Beyond Inc.	Mississippi	Income Tax
Bed Bath & Beyond Inc.	Missouri	Income Tax
Bed Bath & Beyond Inc.	Nevada	Commerce Tax
Bed Bath & Beyond Inc.	New York City	Commercial Rent Tax
Bed Bath & Beyond Inc.	North Carolina	Income Tax
Bed Bath & Beyond Inc.	Ohio Municipal Net Profit	Income Tax
Bed Bath & Beyond Inc.	Oklahoma	Income Tax
Bed Bath & Beyond Inc.	Oklahoma	Franchise Tax

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Bed Bath & Beyond Inc.	Pennsylvania	Income Tax
Bed Bath & Beyond Inc.	Philadelphia, Pennsylvania	BIRT
Bed Bath & Beyond Inc.	South Carolina	Income Tax
Bed Bath & Beyond Inc.	Tennessee	Income Tax
Bed Bath & Beyond Inc.	Virginia	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	California	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Connecticut	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	District of Columbia	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Hawaii	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Idaho	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Kentucky	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Maine	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Massachusetts	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Michigan	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Montana	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	New Hampshire	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	New Mexico	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	New York City	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	New York State	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	North Dakota	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Ohio	Commercial Activity Tax
Bed Bath & Beyond Inc. & Subsidiaries	Rhode Island	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Texas	Franchise Tax
Bed Bath & Beyond Inc. & Subsidiaries	Vermont	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	West Virginia	Income Tax
Bed Bath & Beyond Inc. & Subsidiaries	Wisconsin	Income Tax
Bed Bath & Beyond of Annapolis, Inc.	Maryland	Income Tax
Bed Bath & Beyond of Arundel, Inc.	Maryland	Income Tax
Bed Bath & Beyond of Birmingham, Inc.	Alabama	Income Tax
Bed Bath & Beyond of Frederick, Inc.	Maryland	Income Tax
Bed Bath & Beyond of Gaithersburg, Inc.	Maryland	Income Tax
Bed Bath & Beyond of Towson, Inc.	Maryland	Income Tax

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Bed Bath & Beyond of Waldorf, Inc.	Maryland	Income Tax
Bed Bath & Beyond of Davenport, Inc.	Iowa	Income Tax
Bed Bath & Beyond of Baton Rouge, Inc.	Louisiana	Income Tax
Bed Bath & Beyond of Mandeville, Inc.	Louisiana	Income Tax
Bed Bath & Beyond of St. Louis, Inc.	Missouri	Income Tax
Bed Bath & Beyond of Concord, Inc.	North Carolina	Income Tax
Bed Bath & Beyond of Falls Church, Inc.	Virginia	Income Tax
Bed Bath & Beyond of Virginia Beach, Inc.	Virginia	Income Tax
Buy Buy Baby of Rockville, Inc.	Maryland	Income Tax
Buy Buy Baby of Springfield, Inc	Virginia	Income Tax
Buy Buy Baby, Inc.	Alabama	Franchise Tax
Buy Buy Baby, Inc.	Alabama	Income Tax
Buy Buy Baby, Inc.	Delaware	Income Tax
Buy Buy Baby, Inc.	Florida	Income Tax
Buy Buy Baby, Inc.	Georgia	Income Tax
Buy Buy Baby, Inc.	Indiana	Income Tax
Buy Buy Baby, Inc.	Iowa	Income Tax
Buy Buy Baby, Inc.	Kentucky (Fayette)	Income Tax
Buy Buy Baby, Inc.	Kentucky (Lexington)	Income Tax
Buy Buy Baby, Inc.	Louisiana	Income Tax
Buy Buy Baby, Inc.	Maryland	Income Tax
Buy Buy Baby, Inc.	Missouri	Income Tax
Buy Buy Baby, Inc.	Nevada	Commerce Tax
Buy Buy Baby, Inc.	New York City	Commercial Rent Tax
Buy Buy Baby, Inc.	North Carolina	Income Tax
Buy Buy Baby, Inc.	Oklahoma	Income Tax
Buy Buy Baby, Inc.	Oklahoma	Franchise Tax
Buy Buy Baby, Inc.	Pennsylvania	Income Tax
Buy Buy Baby, Inc.	Philadelphia, Pennsylvania	BIRT
Buy Buy Baby, Inc.	South Carolina	Income Tax
Buy Buy Baby, Inc.	Tennessee	Income Tax
Buy Buy Baby, Inc.	Virginia	Income Tax
Decorist, LLC	California	LLC Return
Decorist, LLC	Nevada	Commerce Tax
Harmon Stores, Inc.	Florida	Income Tax
Harmon Stores, Inc.	Nevada	Commerce Tax
Harmon Stores, Inc.	New York City	Commercial Rent Tax
Harmon Stores, Inc.	Pennsylvania	Income Tax
Harmon Stores, Inc.	Philadelphia, Pennsylvania	BIRT

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Harmon Stores, Inc.	Virginia	Income Tax
Liberty Procurement Co Inc	Florida	Income Tax
Liberty Procurement Co Inc	North Carolina	Income Tax
Liberty Procurement Co Inc	Oregon	Commercial Activity Tax
Liberty Procurement Co Inc	Pennsylvania	Income Tax
Liberty Procurement Co Inc & Affiliates	Alaska	Income Tax
Liberty Procurement Co Inc & Affiliates	Arizona	Income Tax
Liberty Procurement Co Inc & Affiliates	Colorado	Income Tax
Liberty Procurement Co Inc & Affiliates	Illinois	Income Tax
Liberty Procurement Co Inc & Affiliates	Kansas	Income Tax
Liberty Procurement Co Inc & Affiliates	Minnesota	Income Tax
Liberty Procurement Co Inc & Affiliates	Nebraska	Income Tax
Liberty Procurement Co Inc & Affiliates	Oregon	Income Tax
Liberty Procurement Co Inc & Affiliates	Utah	Income Tax
One Kings Lane LLC	New York City	Commercial Rent Tax
One Kings Lane LLC	Nevada	Commerce Tax
One Kings Lane LLC	California	LLC Return
BBB of Norman, Inc.	Oklahoma	Franchise Tax

#### **Listing of International Tax Returns**

Entity Name	Jurisdiction	Form Number	Form Name
BBB Canada Ltd	Canada - Federal	T2	Corporation Income Tax Return
BBB Canada Ltd	Alberta	AT1	Corporate Income Tax Return
BBB Canada LP Inc.	Canada	T2	Corporation Income Tax Return
BBB Canada LP Inc.	Alberta	AT1	Corporate Income Tax Return
Bed Bath & Beyond Inc.	Canada	T2 schedule 91	Treaty Based Return
BBB Canada LP	Canada	T5013 FIN	Partnership Financial Return
BBB Canada LP	Canada	T5013 SUM	Information Slips Summary
BBB Canada LP	Canada	T5013	Statement of Partnership Income
BBB Canada LP	Canada	T106	Information Return of Non- Arm's Length Transactions with Non-Residents
BBB Canada LP Inc.	Canada	T106	Information Return of Non- Arm's Length Transactions with Non-Residents

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**Exhibit B**  
**Scope of Services**

The following chart outlines the ongoing tax activities anticipated in the corporate compliance process and the allocation of respective activities to be performed by Deloitte Tax and Bed Bath & Beyond Inc. ("BBB"). This list is not all inclusive.

Tax department processes and activities	Engagement scope	
	Deloitte Tax	BBB
<b>Tax data management</b>		
Provide updated organizational chart		✓
Provide information regarding special events (mergers, acquisitions, etc.) or business changes on a timely basis		✓
Assess tax impact of specific transactions and/or events such as enacted/proposed law changes, restructuring or reorganizations, acquisitions or dispositions, and intercompany transactions		✓
Assess changes to state income and franchise tax filings based on changes in law (e.g., Wayfair), economic nexus provisions, changes in activities, etc.		✓
Create or Rollover supporting tax package and provide to stakeholders	✓	
Provide trial balances from source systems in electronic format which reconcile to the worldwide financial statements and are sufficient to support the Form M-3		✓
Upload trial balances into tax software	✓	
Provide U.S eliminations, if applicable		✓
Provide state eliminations, if applicable		✓
Provide property, payroll, and sales apportionment information in standard electronic format		✓
Compile and analyze state apportionment information	✓	
Prepare and send international data collection packages to contacts in local countries, as appropriate for US reporting of international activities		✓
Prepare local country tax returns (Canada) and/or tax payments (English translation is preferred)	✓	
Provide details of contributions and distributions to foreign subsidiaries		✓
Provide historical earnings and profits and tax pool data for controlled-foreign corporations, including previously taxed earnings & profits (PTEP), a breakout of transition tax PTEP by category and basis (relevant for calculating 986(c) currency gain and losses for future distributions of PTEP as well as state tax impact on distributions)		✓
Complete data collection packages		✓
Review data collection packages for completeness	✓	
<b>Tax technology</b>		
Transition data from existing compliance software applications and perform related setup activities as appropriate to use Deloitte Tax standard	✓	✓
Evaluate need for remote access to tax compliance software by BBB as appropriate		✓
Demonstrate current compliance processes to Deloitte Tax's tax software subject matter experts to better understand BBB's current		✓

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Tax department processes and activities	Engagement scope	
	Deloitte Tax	BBB
workpapers and procedures with respect to the tax return preparation processes		
Set up BBB's instance of Intelia	✓	
<b>Tax accounting and provision services (Refer to Exhibit H)</b>		
<b>Federal income tax returns</b>		
Calculate extension payments (leverage provision data)	✓	
Prepare extension requests	✓	
Calculate estimated tax payments	✓	
Prepare estimated tax vouchers	✓	
Prepare book returns for all entities	✓	
Analyze top side adjustments and related push down to legal entities, if applicable		✓
Sign off on book return		✓
Provide additional requested information as necessary		✓
Calculate book to tax differences		✓
Import book to tax differences into tax software from supporting workpapers	✓	
Provide depreciation and disposal reports for federal		✓
Review tax depreciation and amortization calculations based on reasonableness testing	✓	
Maintain book and tax basis for all investments		✓
Compute tax gain/loss on disposals of assets		✓
Prepare Section 263A adjustments and reconcile to financial statements (the Unicap project is under a separate WO)	✓	
Prepare Section 163(j) calculations		✓
Prepare worldwide income reconciliation for Form M-3	✓	
Sign off on taxable income based on tax software book/tax report		✓
Prepare separate company pro forma returns	✓	
Upload elimination company adjustments into tax software	✓	
Prepare elections, statements, and disclosures, as required (with input from BBB)	✓	✓
Calculate federal tax credits, including R&D (R&D will be calculated by Deloitte Tax for Client's review and approval – the R&D project is under a separate WO)	✓	✓
Prepare forms related to federal tax credits	✓	
Identify and provide information regarding "reportable transactions" and related documentation as required		✓
Prepare consolidated Form 1120 federal income tax return and sign as preparer	✓	
Prepare returns and attachments for electronic filings	✓	
Prepare provision to return reconciliations		✓
Read final e-filing package with attachments	✓	
Provide approval to e-file		✓
E-file federal income tax returns	✓	
<b>State and local income tax reporting</b>		

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Tax department processes and activities	Engagement scope	
	Deloitte Tax	BBB
Calculate state and local income and franchise extension payments with provision	✓	
Prepare state and local income and franchise extension requests	✓	
Calculate state and local income and franchise estimated tax payments with provision	✓	
Prepare state and local income and franchise estimated tax vouchers	✓	
Collect and reconcile state apportionment to book return amounts		✓
Import state apportionment information into tax software	✓	
Assist in identifying and determining tax return position issues and communicate issues to Client	✓	✓
Agree state apportionment detail to federal income tax return	✓	
Provide any carryover information, if any – net operating loss, credits, payments, etc.		✓
Calculate state modifications using existing methodologies	✓	
Calculate state tax depreciation and maintain database for state tax purposes		✓
Import or input state tax depreciation into tax compliance software	✓	
Prepare GILTI modification calculation and analysis based on state analysis of GILTI treatment, if applicable		✓
Import or input GILTI into tax compliance software	✓	
Prepare IRC Section 163(j) modification calculation based on state-by-state conformity analysis on entity by entity, if applicable		✓
Import or input IRC Section 163(j) modification into tax compliance software	✓	
Prepare FDII modification calculation based on state-by-state conformity analysis, if applicable		✓
Import or input FDII modification into tax compliance software	✓	
Calculate state tax credits		✓
Prepare forms related to state tax credits	✓	
Prepare elections, statements, and disclosures as required (with input from BBB)	✓	✓
Identify state reportable transactions and provide information to Deloitte		✓
Prepare state income and franchise tax returns and sign as preparer	✓	
Prepare city income tax returns and sign as preparer	✓	
Review final returns and provide approval to e-file		✓
E-file state and local income and franchise tax returns, as required, upon receipt of signed e-file authorization	✓	
Process filing copies of state income and franchise tax returns, as required	✓	
Provide state income tax notice log		✓
Consider impact of TCJA and CARES Act items not mentioned above	✓	✓
<b>International tax reporting</b>		
Calculate current year earnings and profits adjustments and calculations for foreign entities including controlled foreign corporations and partnerships, non-controlled foreign corporations and partnerships, foreign disregarded entities and foreign branches	✓	
Prepare transfer pricing calculations		✓

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Tax department processes and activities	Engagement scope	
	Deloitte Tax	BBB
Provide input to identify Subpart F flows		✓
Calculate Subpart F income	✓	✓
Provide taxable income adjustments for CFCs		✓
Calculate tested income for CFCs	✓	✓
Provide information needed to calculate GILTI including items such as cash and cash equivalents and intangible income items		✓
Prepare GILTI calculation, if applicable	✓	✓
Provide information to calculate Section 163(j), FDII deduction and BEAT analysis		✓
Prepare Section 163(j) calculation, if applicable	✓	✓
Prepare FDII deduction calculation, if applicable	✓	✓
Prepare analysis and calculate BEAT, if applicable	✓	✓
Prepare Form 8990, Limitation on Business Interest Expense under Section 163(j) for each applicable CFC	✓	✓
Prepare Form 8991, Base Erosion Payments of Taxpayers with Substantial Gross Receipts	✓	✓
Prepare Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI) including Schedule B	✓	✓
Prepare Form 8992 Schedule A for each U.S. shareholder to be kept on file, as required	✓	✓
Prepare Form 8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)	✓	✓
Provide branch remittances as well as basis and equity pool information sufficient to support Section 987 calculations		✓
Prepare Section 987 calculations on branch remittances based on client-provided basis and equity pool information	✓	
Provide schedules of intercompany transactions sufficient to support Schedule M on Forms 5471 and 8858 and Schedule N on Form 8865		✓
Prepare Forms 5471 for applicable foreign corporations	✓	
Prepare transaction disclosures and reporting statements for Form 5471, Schedule O events	✓	✓
Prepare transaction based calculations related to transactions such as gain on sale of entities, Section 304 or other.	✓	✓
Prepare disclosures/statements/elections/forms for transactions and other related events that occurred during the year.	✓	✓
Prepare elections related to Section 338(g) elections including Form 8023 and Form 8883, if required	✓	✓
Analyze information, and prepare Gain Recognition Agreements, with appropriate specialist review, if applicable.	✓	✓
Prepare dual consolidated loss (DCL) current year elections and prior year certifications, if applicable	✓	✓
Prepare Form 8858 for outbound foreign disregarded entities and foreign branches, as applicable	✓	
Prepare Form 8858 for inbound foreign disregarded entities and foreign branches, as applicable	✓	
Prepare Form 8865 for controlled foreign partnerships, if required	✓	
Gather information required for reporting on Schedule K-2/K-3 for Forms 1065/1120-S/8865, as applicable		✓

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Tax department processes and activities	Engagement scope	
	Deloitte Tax	BBB
Prepare Schedules K-2/K-3 for Forms 1065/1120-S/8865, as applicable	✓	✓
Prepare Forms 5472 for domestic disregarded entities wholly owned by a foreign person, if required	✓	
Prepare pro-forma Form 1120 for submission of Form 5472 prepared for domestic disregarded entities wholly owned by a foreign person	✓	
Prepare Form 7004 extension for filing of pro forma Form 1120 prepared for domestic disregarded entities wholly owned by a foreign person	✓	✓
Provide schedules of intercompany transactions sufficient to support Form 5472		✓
Prepare Forms 5472 for all US Reporting Corp – Related party transactions	✓	
Collect and provide information to prepare Form 1118 by basket		✓
Collect and provide information to calculate expense apportionment for inclusion of Form 1118		✓
Prepare Form 1118 – Foreign Tax Credit, including calculating income sourcing/basketing and expense allocations	✓	
Collect and provide the transaction data by jurisdiction sufficient to support the country-by-country reporting requirements		✓
Prepare Form 8975 country-by-country report	✓	
Provide information to prepare Form 5713		✓
Prepare Form 5713 for activities or transactions with boycott countries	✓	
Prepare other International/Foreign reporting (Form 1042, 8832, W-8BEN, BE-125, W/H tax refunds), if applicable		✓
Understand if there is effectively connected income (ECI) or FDAP which requires withholding.	✓	✓
If a foreign parent or foreign subsidiary has effectively connected income (ECI) or a US trade or business, prepare Form 5472 and/or Form 1120-F, if applicable.	✓	✓
Provide data needed to prepare Form 8621, if applicable	✓	✓
Prepare Form 8621, if applicable	✓	
Review XML e-file package	✓	✓
<b>Sales and use tax reporting</b>		
Agree on procedures to gather data related to taxable purchases/sales and sales and use taxes	✓	✓
Provide electronic copy of indirect tax calendar by entity		✓
Establish a process for providing updates to indirect tax calendar by entity to the extent additional filings are determined/identified	✓	✓
Post electronic data files for each entity on a monthly basis		✓
Establish a source data reconciliation checklist detailing expected monthly source data files	✓	
Download electronic data files for each entity and compare against the agreed upon source data reconciliation checklist	✓	
Prepare indirect tax returns and reconcile to data provided	✓	
Review, approve, and provide written authorization to finalize indirect tax returns		
E-file approved sales and use tax returns leveraging 3 <sup>rd</sup> party/delegate logins	✓	

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Tax department processes and activities	Engagement scope	
	Deloitte Tax	BBB
Request Deloitte Tax to upload payment information and PDF's to third-party payment processor		✓
Upload payment information and PDF's to third-party payment processor upon approval	✓	
Provide observations and recommendations regarding potential indirect tax compliance matters that are identified	✓	
Provide a summary schedule of gross tax, discounts, prepayments, credit carryforwards, and net tax due necessary to support payment amounts for each return, including monthly payment reconciliation	✓	
Provide access to data analytics visualization dashboards for compliance	✓	
Receive, analyze and respond, at BBB's direction, to sales and use tax-related communications and notices associated with returns prepared by Deloitte Tax	✓	
Prepare a notice log of sales and use tax return notices associated with returns prepared by Deloitte Tax	✓	
Prepare sales and use tax registrations as directed by BBB	✓	
<b>Business personal property tax reporting</b>		
Agree on procedures to gather data related to fixed assets and business personal property taxes	✓	✓
Provide finalized electronic copy of filing calendar for in-scope filing year		✓
Prepare list of locations where BBB has assets/locations, but is not currently filing, based on fixed asset listing	✓	
Prepare tax renditions and workpapers using filing software and post to Intelia	✓	
Review, approve, and provide specific written authorization to finalize renditions		✓
Finalize tax returns, including BBB's electronic signature, upon receipt of BBB's authorization	✓	
E-file renditions, as required, upon receipt of BBB's authorization	✓	
Prepare filing copy of renditions, as required	✓	
Compare notice of assessed value to rendition filed. Compare tax bill to notice of assessed value	✓	
Authorize Deloitte to upload payment information and PDF's to third-party payment processor, if needed		✓
Upload payment information and PDF's to third-party payment processor, if requested	✓	
Provide observations and recommendations regarding potential business personal property tax compliance matters that are identified	✓	✓
Enter and track received assessments and tax bills associated with renditions provided by Deloitte in filing software	✓	
Prepare notice log of business personal property tax renditions notices, assessments and tax bills associated with returns prepared by Deloitte Tax	✓	
<b>Tax planning and knowledge sharing</b>		
Identify potential tax planning opportunities	✓	✓
Conduct quarterly tax planning discussions	✓	✓
Provide legislative and industry updates	✓	
Respond to ongoing day-to-day questions, and follow up on tax compliance issues	✓	✓

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Tax department processes and activities	Engagement scope	
	Deloitte Tax	BBB
<b>General</b>		
Track tax filings in scope	✓	✓
Participate in transition planning workshop in year of transition to confirm the services required by jurisdiction, agree upon a detailed engagement timeline, and work with you to identify particular milestones and activities to be incorporated into the transition plan	✓	✓
Attend tax return kick-off meeting	✓	✓
Conduct and attend regular status meetings during return preparation	✓	✓
Attend tax return review meeting	✓	✓
Prepared and execute power of attorney forms for appropriate jurisdictions	✓	✓
Prepare check and EFT requests for all tax payments for tax liabilities and assessments		✓
Mail estimated payment and extension vouchers		✓
Mail state and city tax returns that cannot be electronically filed		✓
Provide agreed upon information within a defined timeline		✓
Provide access to necessary BBB resources to enable Deloitte Tax to perform its obligation on a timely basis		✓
Assign an overall engagement champion to serve as primary Deloitte Tax contact		✓
Make all management decisions relating to tax matters, including approvals and acceptances of returns, reports, and schedules		✓
Review, approve, sign and file (including the timely mailing of such filings) all required tax filings, forms, schedules and calculations.		✓

### **Excluded services**

Any other services not specifically included above would be subject to separate engagement terms and separately negotiated and agreed upon prior to commencing any work.

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**Exhibit C**

**Listing of Business Personal Property Tax Renditions**

Store Number	Banner	Name	Address	City, State	State
1175	BBB	Anchorage	601 E. Dimond Boulevard	Anchorage AK 99515	AK
98	BBB	Birmingham	Riverchase Shopping Ctr,1771	Montgomery Hwy Hoover AL 35244	AL
148	BBB	Mountain Brook	The Summit, 313 Summit Blvd.	Birmingham AL 35243	AL
405	BBB	Huntsville	6888 Governors West	Huntsville AL 35806	AL
590	BBB	Mobile	3250 Airport Blvd Suite 100	Mobile AL 36606-3800	AL
773	BBB	Daphne	6850 US Highway 90, Anchor D	Daphne AL 36526	AL
1169	BBB	Oxford	1000 Oxford Exchange Blvd.	Oxford AL 36203	AL
1183	BBB	Dothan	4863 Montgomery Highway Suite	200 Dothan AL 36303	AL
1190	BBB	Gulf Shores	3800 Gulf Shores Parkway Suite	300 Gulf Shores AL 36542	AL
1247	BBB	Eastchase	7971 Eastchase Parkway	Montgomery AL 36117	AL
1284	BBB	Opelika	2746 Enterprise Drive	Opelika AL 36801	AL
1344	BBB	Florence	356A Cox Creek Parkway	Florence AL 35630	AL
1409	BBB	Tuscaloosa	1320 McFarland Blvd E Bldg 300,	Suite 330	AL
3031	Baby	Hoover Bbbaby	4351 Creekside Ave.	Hoover AL 35244	AL
228	BBB	Little Rock	12309 Chenal Parkway, Suite A	Little Rock AR 72211	AR
278	BBB	Fayetteville	3816 North Mall Avenue	Fayetteville AR 72703	AR
517	BBB	North Little Rock	4122 McCain Blvd.	North Little Rock AR 72117	AR
1142	BBB	Rogers	2203 Promenade Boulevard,	Suite 20210	AR
1275	BBB	Fort Smith	3955 Phoenix Avenue	Fort Smith AR 72903	AR
1285	BBB	Hot Springs	1454 Higdon Ferry Rd	Hot Springs AR 71913	AR
47	BBB	Tucson	4811 E. Grant Road, Suite 131	Tucson AZ 85712	AZ
189	BBB	Chandler	Chandler Pavilion, 850 N. 54th	Street	AZ
233	BBB	Arrowhead	7340 West Bell Road	Glendale AZ 85308	AZ
491	BBB	East Mesa	2039 N. Power Road	Mesa AZ 85215	AZ
573	BBB	Scottsdale	7000 E. Mayo Blvd., Building 12	Phoenix AZ 85054	AZ
591	BBB	Avondale	10060 W. McDowell Road	Avondale AZ 85323	AZ
606	BBB	Surprise	13723 W. Bell Road	Surprise AZ 85374	AZ
766	BBB	Oracle	6310 N. Oracle Rd.	Tucson AZ 85704	AZ
807	BBB	Frye Road	Chandler Village Center, 3445	West Frye Road	AZ
1033	BBB	Gilbert	San Tan Village Shopping Center,	2793 South Market Street Suite	AZ
1077	BBB	Camelback	Camelback Colonnade, 1919	East Camelback Road Suite #128	AZ
1105	BBB	Tucson East	9590 East 22nd Street	Tucson AZ 85748	AZ
1148	BBB	Yuma	1212 South Castle Dome Avenue	Yuma AZ 85365	AZ
1151	BBB	Signal Butte	1834 South Signal Butte Road	Mesa AZ 85209	AZ
1162	BBB	202 & Dobson	837 North Dobson Road	Mesa AZ 85201	AZ
1224	BBB	I 19 & Irvington	5225 South Calle Santa Cruz	Tucson AZ 85706	AZ

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1231	BBB	I 17 & Carefree Highway	34750 N. North Valley Parkway	Phoenix AZ 85086	AZ
1232	BBB	Casa Grande	1004 North Promenade Parkway	Suite 103 Casa Grande AZ 85194	AZ
1257	BBB	Queen Creek	21258 South Ellsworth Loop	Road Queen Creek AZ 85142	AZ
1307	BBB	Prescott	3250 Gateway Blvd. Ste. 508	Prescott AZ 86303	AZ
3022	Baby	Chandler Bbbaby	2640 W. Chandler Blvd.	Chandler AZ 85224	AZ
3023	Baby	Scottsdale Bbbaby	10080 N. 90th Street	Scottsdale AZ 85258	AZ
3079	Baby	Tucson	7475 North La Cholla Blvd.	Tucson AZ 85741	AZ
3119	Baby	Peoria	7375 W Bell Rd	Peoria AZ 85382	AZ
8	BBB	Canoga Park	6530 Canoga Avenue	Canoga Park CA 91303	CA
20	BBB	West Los Angeles	11854 West Olympic Boulevard	W. Los Angeles CA 90064	CA
23	BBB	Huntington Beach	Huntington Beach Mall 7777	Edinger Avenue, Suite B14 Huntington Beach CA 92647	CA
24	BBB	Santa Rosa	2785 Santa Rosa Avenue	Santa Rosa CA 95407	CA
25	BBB	Studio City	12555 Ventura Boulevard	Studio City CA 91604	CA
26	BBB	Oakland	590 2nd Street	Oakland CA 94607	CA
31	BBB	San Diego	Mission Valley Center, 1750	Camino Del Rio North San Diego CA 92108	CA
38	BBB	San Francisco	555 9th Street	San Francisco CA 94103	CA
83	BBB	Palm Desert	72459 Highway 111	Palm Desert CA 92260	CA
101	BBB	Rancho Cucamonga	11530 4th Street, Suite 120	Rancho Cucamonga CA 91730	CA
122	BBB	Tustin	Tustin Market Place II, 13692	Jamboree Rd.	CA
127	BBB	Santa Clara	Stephens Plaza, 5201 Stevens	Creek Blvd.	CA
138	BBB	Thousand Oaks	Northgate Plaza, 121 South	Westlake Blvd.	CA
139	BBB	Oceanside	Pacific Coast Plaza, 2120 Vista	Way	CA
173	BBB	Dublin	Hacienda Crossings, 4882 Dublin	Blvd.	CA
179	BBB	Valencia	Valencia Marketplace, 25540 The	Old Road	CA
183	BBB	Pasadena	Hastings Village, 3341 East	Foothill Blvd.	CA
186	BBB	Yorba Linda	23041 Savi Ranch Parkway	Yorba Linda CA 92887	CA
212	BBB	Chula Vista	394 East H Street	Chula Vista CA 91910	CA
223	BBB	Blossom Hill	5353 Almaden Expressway, Suite	A-200	CA
225	BBB	Fresno	7497 N. Blackstone Avenue	Fresno CA 93720	CA
254	BBB	Modesto	3900 Sisk Road	Modesto CA 95356	CA
261	BBB	Pleasant Hill	15 Crescent Drive	Pleasant Hill CA 94523	CA
275	BBB	Mission Viejo	25732 El Paseo	Mission Viejo CA 92691	CA
284	BBB	Costa Mesa	3900 South Bristol Street, Suite C	Santa Ana CA 92704	CA
307	BBB	Roseville 307	1120 Galleria Blvd Suite 140	Roseville CA 95678	CA
312	BBB	Visalia	3125 South Mooney Blvd.	Visalia CA 93277	CA
315	BBB	Daly City	303 Gellert Boulevard	Daly City CA 94015	CA
325	BBB	Buena Park	8390 On The Mall #237	Buena Park CA 90620	CA

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331	BBB	San Luis Obispo	317 Madonna Road	San Luis Obispo CA 93405	CA
383	BBB	Hawthorne	14351 Hindry Ave.	Hawthorne CA 90250	CA
384	BBB	Hollywood	1557 Vine Street	Hollywood CA 90028	CA
407	BBB	Bakersfield	5000 Stockdale Highway	Bakersfield CA 93309	CA
409	BBB	Elk Grove	9145 W. Stockton Blvd.	Elk Grove CA 95758	CA
412	BBB	Seal Beach	12390 Seal Beach Blvd.	Seal Beach CA 90740	CA
474	BBB	Santee	9918 Mission Gorge Road	Santee CA 92071	CA
475	BBB	Torrance	2595 Pacific Coast Highway	Torrance CA 90505	CA
479	BBB	Rancho Santa Margarita	22235 El Paseo	Rancho Santa Margarita CA 92688	CA
488	BBB	Vacaville	128 Browns Valley Parkway	Vacaville CA 95688	CA
489	BBB	Redding	1140 Hilltop Drive	Redding CA 96003	CA
494	BBB	La Habra	1320 South Beach Blvd.	La Habra CA 90631	CA
505	BBB	Carlsbad	1905 Calle Barcelona, Suite 100	Carlsbad CA 92009	CA
522	BBB	Lakewood	75 Lakewood Center Mall	Lakewood CA 90712	CA
527	BBB	Larkspur	2601 Larkspur Landing Circle	Larkspur CA 94939	CA
538	BBB	Riverside	3700 Tyler Street, Suite 14	Riverside CA 92503	CA
539	BBB	Redwood City	1950 El Camino Real	Redwood City CA 94063	CA
540	BBB	Capitola	3555 Clares Street, Suite J	Capitola CA 95010	CA
562	BBB	Eureka	3300 Broadway, Space #340	Eureka CA 95501	CA
569	BBB	Country Club Plaza	2725 Marconi Ave	Sacramento CA 95821	CA
581	BBB	Palmdale	39421 10th Street West	Palmdale CA 93551	CA
583	BBB	Antioch	5719 Lone Tree Way	Antioch CA 94531	CA
587	BBB	Chico	2101 Martin Luther King Parkway,	Suite 20 Chico CA 95928	CA
636	BBB	Natomas	3611 N. Freeway Blvd.	Sacramento CA 95834	CA
776	BBB	Redlands	27450 Lugonia Avenue	Redlands CA 92374	CA
820	BBB	Goleta	189 North Fairview Ave	Goleta CA 93117	CA
821	BBB	Ventura	4040 East Main Street	Ventura CA 93003	CA
830	BBB	San Leandro	15555 East 14th Street, Suite 240	San Leandro CA 94578-1975	CA
1020	BBB	Burbank	201 East Magnolia Blvd.	Burbank CA 91501	CA
1025	BBB	Upland	1865 North Campus Ave.,	Building 15	CA
1030	BBB	La Quinta	La Quinta Pavillion, 79-110 Hwy		CA
1047	BBB	4 S Ranch	10537 4S Commons Drive Suite	170 San Diego CA 92127	CA
1063	BBB	Culver City	10822 Jefferson Blvd	Culver City CA 90230-4935	CA
1078	BBB	Downey	Downey Landing Shopping	Center, 12060 Lakewood Blvd.	CA
1097	BBB	Murrieta	24450 Village Walk Place	Murrieta CA 92562	CA
1103	BBB	Laguna Niguel	32391 Golden Lantern	Laguna Niguel CA 92677	CA
1121	BBB	Campbell	Almarida Place 515 East	Hamilton Avenue	CA
1137	BBB	Las Posas	165 S. Las Posas Road	San Marcos CA 92078	CA
1139	BBB	Folsom	Folsom Gateway 2385 Iron Point	Road	CA
1176	BBB	Glendora	1405 East Gladstone Street	Glendora CA 91740	CA
1199	BBB	Beaumont	1642 E. 2nd Street Marketplace	Beaumont CA 92223	CA

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1229	BBB	Marina	117 General Stilwell Drive	Marina CA 93933	CA
1266	BBB	Bear Valley Road	18815 Bear Valley Road	Apple Valley CA 92308	CA
1305	BBB	Palm Springs	5200 E. Ramon Road Building B	Palm Springs CA 92264	CA
1315	BBB	Vallejo	105 Plaza Drive, Suite 107	Vallejo CA 94591	CA
1319	BBB	Milpitas	147 Great Mall Drive	Milpitas CA 95035	CA
3034	Baby	Blossom Hill Bbbaby	5353 Almaden Expressway Suite A	100 San Jose CA 95118	CA
3043	Baby	Temecula Bbbaby	40438 Winchester Road	Temecula CA 92591	CA
3045	Baby	Valencia Bbbaby	24267 Magic Mountain Parkway	Santa Clarita CA 91355	CA
3048	Baby	Fresno Bbbaby	7458 North Blackstone Avenue	Fresno CA 93720	CA
3055	Baby	Pleasant Hill Bbbaby	3250 Buskirk Ave Suite 300-A	Pleasant Hill CA 94523	CA
3058	Baby	Elk Grove Bbbaby	7621 Laguna Blvd.	Elk Grove CA 95758	CA
3063	Baby	Encinitas Bbbaby	1014 N. El Camino Real	Encinitas CA 92024	CA
3076	Baby	Torrance, CA	3700 West Torrance Blvd.	Torrance CA 90503	CA
3084	Baby	Mission Viejo	25322 El Paseo	Mission Viejo CA 92691	CA
3088	Baby	Roseville	1120 Galleria Blvd Suite 160	Roseville CA 95678	CA
3095	Baby	Yorba Linda	22999 Savi Ranch Parkway	Yorba Linda CA 92887	CA
3096	Baby	Rancho Cucamonga	11530 4th Street, Suite 125	Rancho Cucamonga CA 91730	CA
3097	Baby	Redlands	27651 San Bernardino Avenue, Suite	B Redlands CA 92374	CA
3099	Baby	West Hills	6621 Fallbrook Avenue, Unit B	West Hills CA 91307	CA
3108	Baby	Daly City	149 Serramonte Center	Daly City CA 94015	CA
3118	Baby	Chula Vista	1660 Millenia Ave	Chula Vista CA 91915	CA
8068	Harmon	Pasadena	3609 E. Foothill Blvd.	Pasadena CA 91107	CA
8075	Harmon	West Los Angeles	10561 West Pico Blvd.	Los Angeles CA 90064	CA
68	BBB	Denver 68	370 S Colorado Blvd	Glendale CO 80246	CO
137	BBB	Denver West Village	Denver West Village, 14383 West	Colfax Ave.	CO
194	BBB	Ft. Collins	110 W. Troutman Parkway	Fort Collins CO 80525	CO
200	BBB	N. Colorado Springs	Woodmen Commons, 1790 E.	Woodmen Rd.	CO
279	BBB	Sw Denver 279	7421 W Bowles Ave, STE 1	Littleton CO 80123	CO
338	BBB	Broadmoor	2180 Southgate Road	Colorado Springs CO 80906	CO
355	BBB	Westminster	7225 W. 88th Avenue	Westminster CO 80021	CO
408	BBB	Northglenn	241 W 104th Ave	Northglenn CO 80234	CO
436	BBB	Aurora	5560 South Parker Road	Aurora CO 80015	CO
438	BBB	Dillon	318 Dillon Ridge Way	Dillon CO 80435	CO
471	BBB	Grand Junction	2464 US Highway 6 & 50, Suite	106 Grand Junction CO 81505	CO
605	BBB	Parker	11435 Twenty Mile Road	Parker CO 80134	CO
838	BBB	Highlands Ranch	Highlands Ranch Town Center,	9315 Dorchester Suite 100	CO
1013	BBB	Pueblo	5737 N. Elizabeth Street	Pueblo CO 81008	CO
1052	BBB	Thornton	16531 Washington Street	Thornton CO 80023	CO
1074	BBB	Glenwood Springs	Glenwood Meadows Shopping	Center, 115 East Meadows Drive	CO

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1108	BBB	Longmont	205 Ken Pratt Blvd Suite 240	Longmont CO 80501	CO
1147	BBB	Loveland	1605 Fall River Drive	Loveland CO 80538	CO
1321	BBB	Durango	800 South Camino Del Rio	Durango CO 81301	CO
3105	Baby	Aurora	6492 South Parker Road	Aurora CO 80016	CO
6	BBB	Stamford	Ridgeway Shopping Center, 2275	Summer Street Stamford CT 06905	CT
12	BBB	Norwalk	542 Westport Avenue	Norwalk CT 06851	CT
311	BBB	Simsbury	532 Bushy Hill Road	Simsbury CT 06070	CT
453	BBB	Manchester	169B Hale Road	Manchester CT 06040	CT
521	BBB	Hamden	2045 Dixwell Avenue	Hamden CT 06514	CT
621	BBB	Southington	835 Queen Street	Southington CT 06489	CT
785	BBB	Wethersfield	1065 Silas Deane Highway	Wethersfield CT 06109	CT
837	BBB	Brookfield	14 Candlewood Lake Road	Brookfield CT 06804	CT
1023	BBB	Fairfield	2260 Kings Highway	Fairfield CT 06824	CT
1174	BBB	Enfield	20 Hazard Avenue	Enfield CT 06082	CT
1238	BBB	Waterford	850 Hartford Turnpike	Waterford CT 06385	CT
1417	BBB	Guilford	1919 Boston Post Road, Suite		CT
3121	Baby	West Hartford	1433 New Britain Avenue	West Hartford CT 06110	CT
8024	Harmon	Norwalk	205 Main Avenue	Norwalk CT 06851	CT
1177	BBB	Dc Usa	3100 14th Street NW	Washington DC 20010	DC
34	BBB	Sawgrass	12801 W. Sunrise Blvd., Anchor C	Sunrise FL 33323	FL
46	BBB	Dadeland	8380 South Dixie Highway	Miami FL 33143	FL
55	BBB	West Palm Beach	1875 Palm Beach Lakes Blvd., Suite A05	West Palm Beach FL 33401	FL
59	BBB	Hialeah	1460 W 49th St	Hialeah FL 33012	FL
69	BBB	Brandon	320 Brandon Town Center Drive	Brandon FL 33511	FL
90	BBB	Orlando	5295 International Drive, Suite 100	Orlando FL 32819	FL
92	BBB	Boca Raton	20560 State Road 7	Boca Raton FL 33498	FL
99	BBB	Carrollwood	Palms of Carrollwood, 13123 N	Dale Mabry Hwy	FL
128	BBB	Naples	Bed Bath & Beyond Plaza, 5351	N. Airport Rd	FL
150	BBB	Boynton Beach	Boynton Commons Shopping Ctr,	371 N. Congress Ave.	FL
154	BBB	Southside	Timberlin Village, 8801-1	Southside Blvd. Jacksonville FL 32256	FL
171	BBB	Oviedo	1115 Vidina Place Suite 175	Oviedo FL 32765	FL
178	BBB	St. Petersburg	Crosswinds Center, 2060 66th	Street North	FL
197	BBB	Aventura	19205 Biscayne Blvd.	Aventura FL 33180	FL
213	BBB	Jensen Beach	Vista Plaza, 2450 NW Federal	Highway	FL
214	BBB	Clearwater	23676 US Hwy 19 North	Clearwater FL 33765	FL
235	BBB	Sarasota	6567 S. Tamiami Trail	Sarasota FL 34231	FL
236	BBB	Daytona Beach	2500 W. International Speedway	Blvd. Daytona Beach FL 32114	FL
245	BBB	Gainesville	6855 Newberry Road	Gainesville FL 32605	FL
273	BBB	Palm Beach Gardens	2410 PGA Boulevard	Palm Beach Gardens FL 33410	FL

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282	BBB	Waterford Lakes	Waterford Lakes Town Center,	397 North Alafaya Trail Orlando FL 32828	FL
285	BBB	Fort Myers	13499 South Cleveland Avenue,	Suite 200 Ft. Myers FL 33907	FL
291	BBB	Coral Springs	4631 North University Drive	Coral Springs FL 33067	FL
347	BBB	Royal Palm Beach	540 North State Road 7	Royal Palm Beach FL 33411	FL
359	BBB	Davie	1801 South University Drive	Davie FL 33324-5807	FL
385	BBB	East Boca	University Commons, 1400C	Glades Road Boca Raton FL 33431	FL
388	BBB	Tallahassee	1574 Governors Square Blvd.	Tallahassee FL 32301	FL
400	BBB	Destin	4441 Commons Drive East	Destin FL 32541	FL
424	BBB	Port Charlotte	18700 Veterans Blvd., Unit 14	Port Charlotte FL 33954	FL
454	BBB	Fort Lauderdale	2701 N. Federal Highway	Fort Lauderdale FL 33306-1423	FL
480	BBB	Melbourne	1555 West New Haven Avenue	West Melbourne FL 32904	FL
484	BBB	Orange Park	6001-24 Argyle Forest Blvd.	Jacksonville FL 32244	FL
518	BBB	Vero Beach	6150 20th Street	Vero Beach FL 32966	FL
523	BBB	Ocala	2701 S.W. College Road, Suite	400 Ocala FL 34474	FL
525	BBB	Pensacola	5450 N. 9th Avenue	Pensacola FL 32504	FL
543	BBB	Largo	10500 Uilmerton Road Suite 310	Largo FL 33771	FL
551	BBB	Bradenton	825 Cortez Road West	Bradenton FL 34207	FL
556	BBB	St. Augustine	320 CBL Drive	St. Augustine FL 32086-5165	FL
579	BBB	Miami International	<u>10640 N.W. 19th Street</u>	Miami FL 33172	FL
759	BBB	Sanford	111 Towne Center Blvd.	Sanford FL 32771	FL
808	BBB	Kissimmee	3212 North John Young Parkway	Kissimmee FL 34741	FL
833	BBB	Viera	2291 Town Center Avenue, Suite		FL
846	BBB	Pompano Beach	Shoppers Haven, 3459 N.	Federal Highway Space 16	FL
1028	BBB	Lakeland	1500 Town Center Drive	Lakeland FL 33803	FL
1110	BBB	Miracle Market Place	The Miracle Marketplace 3301	Coral Way	FL
1125	BBB	North Naples	13585 Tamiami Trail N. Unit #6	Naples FL 34110	FL
1131	BBB	River City	River City Marketplace, 13221	City Station Drive Suite 125	FL
1132	BBB	Delray Beach	14824 South Military Trail	Delray Beach FL 33484	FL
1138	BBB	Jacksonville Beach	4054 South 3rd Street	Jacksonville Beach FL 32250	FL
1143	BBB	East Colonial	Colonial Landing 3228 East	Colonial Drive	FL
1187	BBB	Orange City	963 Harley Strickland Boulevard	Orange City FL 32763	FL
1209	BBB	Wesley Chapel	5845 Wesley Grove Boulevard	Wesley Chapel FL 33544	FL
1211	BBB	Sebring	<u>1748 US 27 N.</u>	Sebring FL 33870	FL
1215	BBB	Spring Hill	7187 Coastal Blvd	Brooksville FL 34613	FL

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1234	BBB	Lady Lake	546 N US Highway 441	Lady Lake FL 32159	FL
1268	BBB	University Town Center	111 North Cattlemen Road	Sarasota FL 34243	FL
1304	BBB	Cape Coral	1827 NE Pine Island Road	Cape Coral FL 33909	FL
1306	BBB	Homestead	2595 NE 10th Court	Homestead FL 33033	FL
1338	BBB	Winter Garden	3215 Daniels Road	Winter Garden FL 34787	FL
1353	BBB	Apopka	2239 East Semoran Blvd.	Apopka FL 32703	FL
1367	BBB	Panama City Beach, Fl	15600 Panama City Beach	Parkway, #840 Panama City Beach FL 32413	FL
3015	Baby	Coral Springs Bbbaby	2035 N. University Drive	Coral Springs FL 33071	FL
3025	Baby	Flagler Bbbaby	8241 West Flagler Street Suite 100	Miami FL 33144	FL
3029	Baby	Brandon Bbbaby	11345 Causeway Blvd	Brandon FL 33511	FL
3049	Baby	Pembroke Pines Bbbaby	1360 Pines Blvd	Pembroke Pines FL 33026	FL
3071	Baby	Jacksonville, FL	8801 Southside Blvd. Unit 10	Jacksonville FL 32256	FL
3072	Baby	Almonte Springs, Fl	130 E. Altamonte Dr. Suite #1000	Altamonte Springs FL 32701	FL
3074	Baby	Orlando Bbbaby	3206 East Colonial Drive	Orlando FL 32803	FL
3075	Baby	Royal Palm Beach	550 North State Road 7	Royal Palm Beach FL 33411	FL
8063	Harmon	Jupiter	17450 North Alternate A1A	Jupiter FL 33477	FL
57	BBB	Atlanta	130 Perimeter Center West	Atlanta GA 30346	GA
66	BBB	Kennesaw	840 Ernest W. Barrett Parkway	N.W. Suite 170 Kennesaw GA 30144	GA
80	BBB	Duluth	3675 Satellite Blvd.	Duluth GA 30096	GA
103	BBB	Alpharetta	6050 North Point Parkway	Alpharetta GA 30022	GA
118	BBB	Buckhead	One Buckhead Loop	Atlanta GA 30326	GA
155	BBB	Augusta	221 Robert C. Daniel, Jr Parkway	Augusta GA 30909	GA
168	BBB	Snellville	Presidential Market Center, 1905	Scenic Hwy Suite 5000 Snellville GA 30078	GA
255	BBB	Mill Creek	1705 Mall of Georgia Blvd. Suite	4 Buford GA 30519	GA
280	BBB	East Cobb	4475 Roswell Road, Suite 100	Marietta GA 30062	GA
283	BBB	Brunswick	197 Golden Isles Plaza	Brunswick GA 31520	GA
313	BBB	Athens	1791 Oconee Connector, Suite		GA
470	BBB	Columbus Park	5555 Whittlesey Blvd.	Columbus GA 31909	GA
473	BBB	Cumming	1545 Marketplace Blvd.	Cumming GA 30041	GA
497	BBB	Mc Donough	1898 Jonesboro Road	McDonough GA 30253	GA
529	BBB	Savannah	7400 Abercorn Street, Suite 201	Savannah GA 31406	GA
1014	BBB	Moreland Avenue	1235 Caroline Street NE	Atlanta GA 30307	GA
1094	BBB	Akers Mills	2955 Cobb Parkway, Suite 110	Atlanta GA 30339	GA
1119	BBB	Peachtree City	1245 North Peachtree Parkway	Peachtree City GA 30269	GA
1170	BBB	Lake Lanier	1025 Dawsonville Highway	Gainesville GA 30501	GA
1233	BBB	Johns Creek	2623 Peachtree Pkwy	Suwanee GA 30024	GA
1265	BBB	Warner Robins	3060 Watson Boulevard	Warner Robins GA 31093	GA

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1302	BBB	Canton	1810 Cumming Highway Suite	850 Canton GA 30115	GA
1416	BBB	Valdosta	1700 Norman Drive, Suite 400	Valdosta GA 31601	GA
3019	Baby	Augusta Bbbaby	242 Robert C. Daniels Jr. Parkway	Augusta GA 30909	GA
3033	Baby	ALPHARETTA Bbbaby	7121 North Point Parkway	Alpharetta GA 30022	GA
3056	Baby	Snellville, GA Bbbaby	1670 Scenic Hwy N Suite 124	Snellville GA 30078	GA
3100	Baby	Kennesaw	2555 Cobb Place Lane NW, Suite 50	Kennesaw GA 30144	GA
333	BBB	Meridian	1350 North Eagle Road	Meridian ID 83642	ID
559	BBB	Coeur D Alene	440 W. Wilbur Avenue	Coeur d' Alene ID 83815	ID
626	BBB	Idaho Falls	3011 S. 25th East	Idaho Falls ID 83406	ID
1072	BBB	Boise	The Family Center at Federal	Way, 3615 S. Federal Way	ID
1114	BBB	Pocatello	1732 Hurley Drive	Pocatello ID 83202	ID
1222	BBB	Moscow	1966 Pullman Road	Moscow ID 83843	ID
1410	BBB	Twin Falls	1933 Fillmore Street	Twin Falls ID 83301	ID
215	BBB	Mishawaka	5802 Grape Road Suite B	Mishawaka IN 46545	IN
363	BBB	Greenwood	723 US 31 North, Suite A	Greenwood IN 46142	IN
375	BBB	Evansville	280 North Green River Road	Evansville IN 47715	IN
395	BBB	Fort Wayne	4020 West Jefferson Blvd.	Ft. Wayne IN 46804	IN
425	BBB	Avon	10350 East US Highway 36	Avon IN 46123	IN
526	BBB	Purdue	3555 State Road 38 East	LaFayette IN 47905	IN
564	BBB	Westfield	1950-6 Greyhound Pass	Carmel IN 46033	IN
815	BBB	Valparaiso	91 Silhavy Road	Valparaiso IN 46383	IN
1145	BBB	Bloomington	731 College Mall Road South	Bloomington IN 47401	IN
1242	BBB	Noblesville	14139 Town Center Boulevard	Suite 800 Noblesville IN 46060	IN
1308	BBB	Schererville	124 US Highway 41	Schererville IN 46375	IN
3016	Baby	GREENWOOD Bbbaby	1230 N. US 31 Suite A	Greenwood IN 46142	IN
3051	Baby	Indianapolis Bbbaby	4030 East 82nd Street	Indianapolis IN 46250	IN
87	BBB	Overland Park	12035 Metcalf Ave.	Overland Park KS 66213	KS
176	BBB	Shawnee	Shawnee Station, 15400	Shawnee Mission Pkwy	KS
243	BBB	Olathe	15335 W. 119th Street	Olathe KS 66062	KS
326	BBB	Wichita	2750 N. Greenwich Ct.	Wichita KS 67226	KS
379	BBB	West Wichita	2441 N. Maize Road, Suite 601	Wichita KS 67205	KS
761	BBB	Lawrence	3106 S. Iowa Street, Suite 215	Lawrence KS 66046	KS
848	BBB	Topeka	Topeka Crossing, 1900 B South	West Wanamaker Road	KS
1250	BBB	North District	425 3rd Place	Manhattan KS 66502	KS
3057	Baby	Overland Park Bbbaby	12055 Metcalf Avenue	Overland Park KS 66213	KS
3104	Baby	Wichita	2756 N. Greenwich Ct.	Wichita KS 67226	KS
293	BBB	Louisville	996 Breckinridge Lane	Louisville KY 40207	KY
390	BBB	Springdale	4350 Summit Plaza Drive	Louisville KY 40241-8018	KY
512	BBB	Elizabethtown	1998 N. Dixie Avenue	Elizabethtown KY 42701	KY
800	BBB	Sir Barton Way	2321 Sir Barton Way, Suite 120	Lexington KY 40509	KY

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1053	BBB	Crestview Hills	2757 Town Center Boulevard	Crestview Hills KY 41017	KY
1062	BBB	Paducah	5187 Hinkleville Road, Suite B	Paducah KY 42001	KY
1386	BBB	Bowling Green	2300 Gary Farms Blvd. Suite 400	Bowling Green KY 42104-4418	KY
3042	Baby	Lexington Bbbaby	2321 Sir Barton Way Suite 110	Lexington KY 40509	KY
248	BBB	Baton Rouge	10505 South Mall Drive	Baton Rouge LA 70809	LA
265	BBB	Mandeville	3414 Highway 190, Suite 2	Mandeville LA 70471	LA
321	BBB	Lafayette	3617 Ambassador Caffery	Lafayette LA 70503	LA
398	BBB	Shreveport	7070 Youree Drive	Shreveport LA 71105-5109	LA
492	BBB	Metairie	4410 Veterans Blvd.	Metairie LA 70006	LA
548	BBB	Houma	1636 Martin Luther King Blvd.	Houma LA 70360	LA
580	BBB	Lake Charles	1768 W. Prien Lake Road	Lake Charles LA 70601	LA
582	BBB	Monroe	4239 Pecanland Mall Drive	Monroe LA 71203	LA
1202	BBB	Bossier City	2900 Meadow Creek Drive	Bossier City LA 71111	LA
1289	BBB	Masonic Drive	3437 Masonic Drive, Suite #1060	Alexandria LA 71301	LA
1392	BBB	Denham Springs	10129 Crossing Way, Suite 420	Denham Springs LA 70726	LA
3120	Baby	Baton Rouge	5919 Bluebonnet Blvd	Baton Rouge LA 70836	LA
102	BBB	Burlington	3 Abbott Park	Burlington MA 01803	MA
149	BBB	Braintree	The Market Place at Braintree,	400 Grossman Dr.	MA
350	BBB	Danvers	180 Endicott Street	Danvers MA 01923	MA
450	BBB	Auburn	366 Southbridge Street	Auburn MA 01501-2439	MA
487	BBB	Hyannis	65 Independence Drive	Hyannis MA 02601	MA
763	BBB	Raynham	600 South Street West, Suite 13	Raynham MA 02767	MA
810	BBB	Somerville	119 Middlesex Avenue	Somerville MA 02145	MA
836	BBB	Seekonk	35 Highland Avenue	Seekonk MA 02771	MA
844	BBB	North Dartmouth	Dartmouth Towne Center, 458	State Road - Route 6 Suite 100	MA
849	BBB	Pittsfield	665 Merrill Road	Pittsfield MA 01201	MA
1034	BBB	North Attleborough	1360 South Washington Street,	Unit #4	MA
1044	BBB	Plymouth	200 Colony Place	Plymouth MA 02360	MA
1090	BBB	Leominster	76 Orchard Hill Park Dr.	Leominster MA 01453	MA
1093	BBB	Dedham	820 Providence Highway	Dedham MA 02026-6810	MA
1100	BBB	Dorchester	8B Allstate Road, Suite 1	Dorchester MA 02125	MA
1186	BBB	Granite Heights	230 Fortune Boulevard	Milford MA 01757	MA
1227	BBB	Foxborough	330 Patriot Place	Foxborough MA 02035	MA
1258	BBB	Hingham	9 Shipyard Drive	Hingham MA 02043	MA
1316	BBB	Hadley	337 Russell Street	Hadley MA 01035	MA
1414	BBB	Hudson	17 Highland Commons East	Hudson MA 01749	MA
3060	Baby	BRAINTREE Bbbaby	160 Granite Street	Braintree MA 02184	MA
33	BBB	Rockville	Congressional North Shopping	Ctr, 1519 Rockville Pike Rockville MD 20852	MD
35	BBB	Annapolis	200 Harker Place Suite 200	Annapolis MD 21401	MD
52	BBB	Columbia 52	9021 Snowden River Parkway	Columbia MD 21046	MD

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169	BBB	Waldorf	3270 Crain Highway	Waldorf MD 20603	MD
188	BBB	Frederick	Riverview Plaza, 5413 Urbana	Pike	MD
196	BBB	Towson	The Towson Place, 1238 Putty	Hill Ave. Suite 1	MD
324	BBB	Hagerstown	17716 Garland Groh Blvd.	Hagerstown MD 21740	MD
439	BBB	Crofton	2382 Brandermill Boulevard,	Suite 102 Gambrills MD 21054-1362	MD
570	BBB	Bel Air	559 Baltimore Pike	Bel Air MD 21014	MD
805	BBB	Germantown	12940 Middlebrook Road	Germantown MD 20874	MD
819	BBB	Carroll County	200 Clifton Blvd.	Westminster MD 21157	MD
1113	BBB	Ocean City	12641 Ocean Gateway Suite 240	Ocean City MD 21842	MD
1387	BBB	California	23415 Three Notch Road, Unit	9-B	MD
3001	Baby	Rockville Bbbaby	1683 Rockville Pike	Rockville MD 20852	MD
365	BBB	Bangor	490 Stillwater Avenue	Bangor ME 04401	ME
433	BBB	South Portland	200 Running Hill Road, Suite 4	South Portland ME 04106	ME
1150	BBB	Augusta	42 Whitten Road, Suite #1	Augusta ME 04330	ME
1153	BBB	Topsham	147 Bath Road, Suite A170	Brunswick ME 04011	ME
43	BBB	Farmington Hills	31075 Orchard Lake Road	Farmington Hills MI 48334	MI
44	BBB	Troy	650 John R. Road	Troy MI 48083	MI
49	BBB	Sterling Heights	12020 Hall Road	Sterling Heights MI 48313	MI
113	BBB	Northville	Northville Retail Center, 17223	Haggerty Rd.	MI
166	BBB	Roseville 166	Gratiot Plaza, 30801 Gratiot	Avenue Roseville MI 48066	MI
202	BBB	Grand Rapids	4901 28th Street, SE	Grand Rapids MI 49512	MI
205	BBB	Auburn Hills	Great Lakes Crossing, 4780	Baldwin Rd.	MI
234	BBB	Ann Arbor	3645 Washtenaw Avenue	Ann Arbor MI 48104	MI
288	BBB	Westland	35615 Warren Road	Westland MI 48185	MI
295	BBB	Beverly Hills	31535 Southfield Road	Beverly Hills MI 48025	MI
364	BBB	Taylor	23871 Eureka Road	Taylor MI 48180	MI
368	BBB	Novi	43610 West Oaks Drive	Novi MI 48377	MI
369	BBB	Okemos	1982 West Grand River Ave., Unit	#269 Okemos MI 48864	MI
378	BBB	Rochester Hills	1242 South Rochester Road	Rochester Hills MI 48307	MI
399	BBB	Holland	3050 Beeline Road Suite 30	Holland MI 49424	MI
413	BBB	Muskegon	5540 Harvey Street	Muskegon MI 49444	MI
420	BBB	Saginaw	4420 Bay Road	Saginaw MI 48603	MI
446	BBB	Flint	G-3605 Miller Road	Flint MI 48507	MI
496	BBB	Jackson Crossing	1132 Jackson Crossing	Jackson MI 49202	MI
510	BBB	Brighton Towne Square	8467 W. Grand River	Brighton MI 48116-2324	MI
520	BBB	Portage	5930 S. Westnedge Avenue	Portage MI 49024	MI
610	BBB	West Lansing	5845 W. Saginaw Highway	Lansing MI 48917	MI
762	BBB	Traverse City	3301 N. US 31 South	Traverse City MI 49684	MI
1006	BBB	Walker	Green Ridge Square, 3410 Alpine	Avenue NW	MI
1154	BBB	Petoskey	910 Spring Street	Petoskey MI 49770	MI

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1213	BBB	Chesterfield Twp	50551 Waterside Drive	Chesterfield MI 48051	MI
1361	BBB	White Lake	9050 Highland Road	White Lake Twp. MI 48386	MI
3011	Baby	Utica Bbbaby	13361 Hall Road, Suite 102	Utica MI 48315	MI
3012	Baby	Canton Bbbaby	42595 Ford Road	Canton MI 48187	MI
3047	Baby	Grand Rapids Bbbaby	4100 28th Street SE	Kentwood MI 49512	MI
107	BBB	Independence	19950 East Jackson Drive	Independence MO 64057	MO
147	BBB	Ballwin	141 Highlands Boulevard Drive	Manchester MO 63011-4382	MO
151	BBB	North Kansas	8201 N.W. Roanridge Rd.	Kansas City MO 64151	MO
157	BBB	Mid-Rivers	281 Mid Rivers Mall Drive	St. Peters MO 63376	MO
219	BBB	Brentwood	The Meridian at Brentwood 8340	Eager Road	MO
444	BBB	Lees Summit	1648 N.W. Chipman Road	Lee's Summit MO 64081	MO
460	BBB	Sunset Hills	10770 Sunset Hills Plaza	St. Louis MO 63127	MO
490	BBB	Primrose	3308 S, Glenstone Avenue	Springfield MO 65804	MO
1041	BBB	St Joseph	5201 North Belt Highway	St. Joseph MO 64506	MO
1065	BBB	Joplin	409 South Geneva Avenue	Joplin MO 64801	MO
1261	BBB	Lake St Louis	4 Meadows Circle Drive	Lake St. Louis MO 63367	MO
1342	BBB	Columbia	205 North Stadium Blvd.	Columbia MO 65203	MO
1378	BBB	Osage Beach	4627 Osage Beach Parkway	Osage Beach MO 65065	MO
3062	Baby	Independence Bbbaby	20000 East Jackson Drive	Independence MO 64057	MO
3070	Baby	Ballwin	15355A Manchester Road	Ballwin MO 63011	MO
3090	Baby	St Louis Bbbaby	3200 Laclede Station, Suite D	St. Louis MO 63143	MO
589	BBB	Gulfport	3951 Promenade Parkway	D'Iberville MS 39540	MS
801	BBB	Tupelo	The Shoppes at Barnes, 3946 N.	Gloster Street Suite E	MS
1029	BBB	Hattiesburg	6143 US Hwy 98	Hattiesburg MS 39402	MS
1191	BBB	Bonita Lakes	131 S. Frontage Road, Suite 180	Meridian MS 39301	MS
1259	BBB	Flowood	760 Mackenzie Lane	Flowood MS 39232	MS
1313	BBB	Southaven	6400 Towne Center Loop	Southaven MS 38671	MS
123	BBB	Arboretum	The Arboretum, 3413 Pineville-	Matthews Rd.	NC
124	BBB	Cary	Cross Roads Plaza Shopping	Center, 405 Cross Roads Blvd.	NC
268	BBB	Asheville	83G South Tunnel Road	Asheville NC 28805	NC
309	BBB	Charlotte	9559 South Blvd.	Charlotte NC 28273	NC
317	BBB	Winston-Salem	1020 Hanes Mall Blvd.	Winston Salem NC 27103	NC
418	BBB	Wilmington	352 South College Road, Unit	10B Wilmington NC 28403	NC
426	BBB	Onslow	1305 Western Blvd.	Jacksonville NC 28546	NC
427	BBB	Gastonia	401 Cox Road, Suite 105	Gastonia NC 28054	NC
435	BBB	Matthews	10530 Northeast Parkway, Suite K	Matthews NC 28105	NC
440	BBB	Hickory	1835 Catawba Valley Blvd. S.E.	Hickory NC 28602	NC
464	BBB	North Raleigh	9521 Strickland Road	Raleigh NC 27615	NC
483	BBB	Lynncroft	3160 Evans Street, Suite B	Greenville NC 27834	NC
560	BBB	Morganton Road	5075 Morganton Road, Suite 9C	Fayetteville NC 28314	NC

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774	BBB	Patterson Place	3616 Witherspoon Blvd., Suite 103	103 Durham NC 27707	NC
832	BBB	Raleigh Triangle	Triangle Town Place, 3604	Sumner Blvd. Suite 104 Raleigh NC 27616-2985	NC
1011	BBB	Aberdeen	200 Aberdeen Commons, <u>11088</u>	<u>US 15-501 Highway</u>	NC
1022	BBB	Alamance	1463 University Drive	Burlington NC 27215	NC
1126	BBB	North Greensboro	1618 Highwoods Blvd.	Greensboro NC 27410	NC
1179	BBB	Mooresville	627 River Highway	Mooresville NC 28117	NC
1221	BBB	Wilson	3401 Raleigh Road Parkway W.	Building 5A Wilson NC 27896	NC
1237	BBB	Morehead City	5160 Highway 70 Suite 600	Morehead City NC 28557	NC
1405	BBB	Holly Springs	208 Grand Hill Place	Holly Springs NC 27540	NC
3024	Baby	Charlotte Bbbaby	9555 South Blvd.	Charlotte NC 28273	NC
3050	Baby	Morrisville Bbbaby	3121 Market Center Drive	Morrisville NC 27560	NC
3115	Baby	Fayetteville	2716 Freedom Parkway Drive	Fayetteville NC 28314	NC
3131	Baby	Concord	8062 Concord Mills Blvd, Suite 20	Concord NC 28027	NC
211	BBB	Lincoln	Southpointe Pavilions, 2960 Pine	Lake Rd Suite A	NE
771	BBB	West Omaha	255 N. 170th Street	Omaha NE 68118	NE
1021	BBB	Omaha	1220 South 71st Street	Omaha NE 68106	NE
1375	BBB	Grand Island	3416 W. State Street	Grand Island NE 68803	NE
3101	Baby	Omaha	12204 K Plaza	Omaha NE 68137	NE
380	BBB	Salem	265 South Broadway, Suite 4	Salem NH 03079	NH
542	BBB	Nashua	261 Daniel Webster Highway Unit 1	Nashua NH 03060	NH
612	BBB	Keene	32 Ash Brook Road	Keene NH 03431	NH
756	BBB	Bedford	Bedford Grove Shopping Center 5	Colby Court, Unit 3 Bedford NH 03110	NH
841	BBB	Concord	10 Loudon Rd.	Concord NH 03301	NH
1244	BBB	Portsmouth	100 Durgin Lane	Portsmouth NH 03801	NH
1294	BBB	Plaistow	58 Plaistow Road	Plaistow NH 03865	NH
1320	BBB	Amherst Crossing	123 Route 101A #E	Amherst NH 03031	NH
3028	Baby	Nashua Bbbaby Bbbaby	213 Daniel Webster Highway	Nashua NH 03060	NH
111	BBB	Albuquerque	2451 San Mateo Boulevard NE	Suite D	NM
524	BBB	Santa Fe	4250 Cerrillos Road, Suite 1214	Santa Fe NM 87507	NM
790	BBB	Las Cruces	2200 East Lohman Avenue	Las Cruces NM 88001	NM
1133	BBB	Cottonwood Commons	3601 Old Airport Road Suite A	Albuquerque NM 87114	NM
3087	Baby	Albuquerque	2451 San Mateo Boulevard NE, Suite	C Albuquerque NM 87110	NM
208	BBB	Reno	Redfield Promenade, 4983 S.	Virginia Street	NV
422	BBB	Henderson	621 Marks Street	Henderson NV 89014	NV
485	BBB	Best In The West	2100 N. Rainbow Blvd., Suite 110	Las Vegas NV 89108	NV
503	BBB	Summerlin Center	2315 Summa Drive #180	Las Vegas NV 89135	NV
563	BBB	Carson City	911 Topsy Lane, Suite 104	Carson City NV 89705	NV
1098	BBB	Sparks	195 Los Altos Pkwy	Sparks NV 89436	NV

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1193	BBB	Rainbow & Arroyo	7175 Arroyo Crossing Parkway	Las Vegas NV 89113	NV
3112	Baby	Summerlin	2315 Summa Drive, Suite #120	Summerlin NV 89135	NV
8071	Harmon	Summerlin (Las Vegas)	2315 Summa Drive, Suite 110	Summerlin NV 89135	NV
86	BBB	Tulsa	10011 East 71st Street	Tulsa OK 74133	OK
164	BBB	Oklahoma City	2848 N.W. 63rd Street	Oklahoma City OK 73116	OK
231	BBB	Norman	620 Ed Noble Parkway	Norman OK 73072	OK
544	BBB	Edmond	412 S. Bryant Avenue	Edmond OK 73034	OK
1050	BBB	Promenade Mall	5352 East Skelly Drive	Tulsa OK 74135	OK
1273	BBB	West Tulsa	7410 South Olympia Avenue	Tulsa OK 74132	OK
1278	BBB	Moore	2150 S. Service Road	Moore OK 73160	OK
1391	BBB	Lawton	421 NW 2nd Street	Lawton OK 73507	OK
3053	Baby	Tulsa Bbbaby	10017 East 71st Street	Tulsa OK 74133	OK
136	BBB	Portland	16800 Southwest 72nd Ave	Tigard OR 97224	OR
319	BBB	Eugene	95 Oakway Center	Eugene OR 97401	OR
431	BBB	Tanasbourne	18043 NW Evergreen Parkway	Hillsboro OR 97006	OR
445	BBB	Beaverton	2780 SW Cedar Hills Blvd.	Beaverton OR 97005	OR
478	BBB	Corvallis	1725 N.W. 9th Street	Corvallis OR 97330	OR
812	BBB	Bend	63455 N. Highway 97, Suite 113	Bend OR 97703	OR
1127	BBB	Keizer	Keizer Station Village Center	6180 Ulali Drive	OR
1339	BBB	Medford	1600 North Riverside Ave. Ste.	1094 Medford OR 97501	OR
1451	BBB	Clackamas	12535 SE 82nd Ave. Suite A	Clackamas OR 97015	OR
3124	Baby	Beaverton	Cedar Hill Crossing 3485 SW Cedar	Hills Blvd, Suite 170 Beaverton OR 97005	OR
3128	Baby	Clackamas	12535 SE 82nd Ave. Suite B	Clackamas OR 97015	OR
372	BBB	Warwick	1500 Bald Hill Road Suite B	Warwick RI 02886-1634	RI
550	BBB	Newport	288 East Main Road	Middletown RI 02842	RI
199	BBB	Columbia 199	136 Harbison Blvd.	Columbia SC 29212	SC
237	BBB	Mt. Pleasant	1744 Town Centre Way	Mt. Pleasant SC 29464	SC
298	BBB	Hilton Head	1460 Fording Island Road, Suite	100 Bluffton SC 29910	SC
349	BBB	Greenville	1117 Woodruff Road, Suite D.	Greenville SC 29607	SC
367	BBB	Spartanburg	205 West Blackstock Road	Spartanburg SC 29301	SC
437	BBB	Anderson Station	146 Station Drive	Anderson SC 29621	SC
500	BBB	Florence	2853 David H McLeod Blvd, Suite	C Florence SC 29501	SC
592	BBB	West Ashley	946 Orleans Road, Suite E-1	Charleston SC 29407	SC
593	BBB	Sparkleberry Square	10136 Two Notch Road, Suite	109 Columbia SC 29229	SC
772	BBB	Myrtle Beach	2400 Coastal Grand Circle	Myrtle Beach SC 29577	SC
779	BBB	East Columbia	6090 Garners Ferry Road, Suite	C Columbia SC 29209	SC
1134	BBB	Aiken	Hitchcock Plaza 339 Fabian Drive	Aiken SC 29803	SC

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121	BBB	Wolfchase	Wolfchase Galleria, 2810	Germantown Pky	TN
177	BBB	Knoxville	The Centre at Deane Hill, 244	Morrell Road	TN
327	BBB	Johnson City	3211 Peoples Street, Suite 25	Johnson City TN 37604	TN
339	BBB	Cool Springs	Thoroughbred Village Shopping	Ctr. 545 Cool Springs Blvd. Suite# 150 Franklin TN 37067	TN
403	BBB	Memphis	870 South White Station Road	Memphis TN 38117	TN
476	BBB	West Nashville	7657 Highway 70 South, Suite	112 Nashville TN 37221	TN
533	BBB	Rivergate	2156 Gallatin Road North	Madison TN 37115	TN
558	BBB	Chattanooga	2040 Hamilton Place Blvd., Suite	600 Chattanooga TN 37421	TN
596	BBB	The Columns	1081 Vann Drive, Suite 107	Jackson TN 38305	TN
611	BBB	Murfreesboro	2615 Medical Center Parkway,	Suite 1200 Murfreesboro TN 37129	TN
834	BBB	Hermitage	Oakwood Commons, 4646	Lebanon Pike	TN
1035	BBB	Turkey Creek	Colonial Pinnacle at Turkey	Creek, 11263 Parkside Drive	TN
1089	BBB	North Chattanooga	Towne Center North 5591	Highway 153 Suite 112	TN
1198	BBB	Bristol	442 Pinnacle Parkway	Bristol TN 37620	TN
1312	BBB	Collierville	4610 Merchants Park Circle Suite	501 Collierville TN 38017	TN
1350	BBB	Clarksville	2829 Wilma Rudolph Blvd	Clarksville TN 37040	TN
3086	Baby	Knoxville	202 Morrell Road	Knoxville TN 37919	TN
3110	Baby	Franklin	2000 Mallory Lane, Suite 400	Franklin TN 37067	TN
292	BBB	Orem	50 West 1300 South	Orem UT 84058	UT
294	BBB	Sugarhouse	1169 Wilmington Avenue	Salt Lake City UT 84106	UT
764	BBB	Park City	1678 W. Redstone Center Drive	Park City UT 84098	UT
777	BBB	St. George	844 W. Telegraph Street	Washington City UT 84780	UT
783	BBB	Riverdale	4113 Riverdale Road	Ogden UT 84405-3582	UT
1260	BBB	Sandy	10433 South State Street	Sandy UT 84070	UT
3066	Baby	Sandy, UT	10230 South State Street	Sandy UT 84070	UT
29	BBB	Falls Church	5810 Crossroad Center	Falls Church VA 22041	VA
65	BBB	Fairfax Town Center	12100 Fairfax Towne Center	Fairfax VA 22033	VA
94	BBB	Tysons Corner	2051 Chain Bridge Road	Vienna VA 22182	VA
106	BBB	Chesapeake	Greenbrier MarketCenter, 1324	Greenbrier Pkwy	VA
110	BBB	Charlottesville	Barracks Rd Shopping Ctr, 975A	N. Emmet St	VA
114	BBB	Virginia Beach	Columbus Village, 220	Constitution Dr.	VA
156	BBB	Henrico	10050 West Broad Street	Glen Allen VA 23060	VA
172	BBB	Newport News	12132 A Jefferson Avenue	Newport News VA 23602	VA
192	BBB	Midlothian	Towne Crossings, 11609	Midlothian Tnpe.	VA
269	BBB	Franconia	6642 Loisdale Road	Springfield VA 22150	VA
393	BBB	Dulles	45575 Dulles Eastern Plaza, Ste.	154 Dulles VA 20166	VA
466	BBB	Lynchburg	4026-N Wards Road	Lynchburg VA 24502- 2944	VA
554	BBB	Harrisonburg	283 Burgess Road	Harrisonburg VA 22801	VA

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630	BBB	Roanoke	1421 Towne Square Blvd. N.W.	Roanoke VA 24012	VA
765	BBB	Fredericksburg	3700 Plank Road	Fredericksburg VA 22407	VA
780	BBB	Potomac Mills	14101 Crossing Place	Woodbridge VA 22192	VA
1027	BBB	Williamsburg	Windsor Meade Marketplace,	4900 Monticello Avenue Suite 4	VA
1045	BBB	Alexandria	7690 B Richmond Highway	Alexandria VA 22306	VA
1201	BBB	Christiansburg	135 Shoppers Way NW	Christiansburg VA 24073	VA
1248	BBB	Stonewall	8135 Stonewall Shops Square	Gainesville VA 20155	VA
1288	BBB	Leesburg	532 Fort Evans Road	Leesburg VA 20176	VA
1343	BBB	Winchester	2540 S. Pleasant Valley Road	Winchester VA 22601	VA
1431	BBB	Dulles Landing	24670 Dulles Landing Dr, Unit		VA
3008	Baby	Springfield Bbbaby	6398 Springfield Plaza	Springfield VA 22150	VA
3080	Baby	Potomac Mills	2700 Potomac Mills Circle Suite 100	Woodbridge VA 22192	VA
3085	Baby	Fredricksburg	1320 Carl D Silver Parkway Suite 100	Fredericksburg VA 22401	VA
3113	Baby	Chantilly	24670 Dulles Landing Dr, Unit 130	Dulles VA 20166	VA
85	BBB	Auburn	1101 Outlet Collection STE 1260	Auburn WA 98001	WA
216	BBB	Vancouver	Vancouver Plaza, 7809-B	Vancouver Plaza Dr Unit 102	WA
250	BBB	Lynnwood	3115 196th Street, SW	Lynnwood WA 98036	WA
314	BBB	Kennewick	1220 N. Columbia Center Blvd.,	Suite J	WA
362	BBB	Spokane	5628 N. Division Street	Spokane WA 99207	WA
371	BBB	Tukwila	400 Strander Blvd.	Tukwila WA 98188-2803	WA
374	BBB	Bellevue	15600 NE 8th Street, Ste. G8	Bellevue WA 98008	WA
417	BBB	Puyallup	4102-D South Meridian Street	Puyallup WA 98373	WA
463	BBB	Bellingham	4255 Meridian Street	Bellingham WA 98226	WA
472	BBB	Lakewood Towne Center	5830 Lakewood Towne Center	Blvd., S.W. Lakewood WA 98499	WA
574	BBB	Issaquah	775 N.W. Gilman Blvd., Suite C1	Issaquah WA 98027	WA
609	BBB	West Seattle	2600 SW Barton Street, Suite A1	Seattle WA 98126	WA
760	BBB	Wenatchee	511 Valley Mall Parkway	East Wenatchee WA 98802	WA
1068	BBB	Longview	200 Triangle Center, Suite 250	Longview WA 98632	WA
1129	BBB	Olympia	2405 4th Avenue West	Olympia WA 98502	WA
1130	BBB	East Vancouver	Mill Plain Crossing 16701 South	East Mill Plain Blvd.	WA
1207	BBB	Northgate Mall	401 NE Northgate Way Suite	2100 Seattle WA 98125	WA
1332	BBB	Union Gap	1740 East Washington Street	Union Gap WA 98903	WA
1336	BBB	Burlington	1915 Marketplace Drive	Burlington WA 98233	WA
1372	BBB	Silverdale	9991 Mickelberry Road NW, Unit	103 Silverdale WA 98383	WA
1436	BBB	Walla Walla	1630 W. Poplar Street	Walla Walla WA 99362	WA

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3098	Baby	Tukwila	17686 Southcenter Parkway	Tukwila WA 98188	WA
132	BBB	Madison	Prairie Towne Center, 215	Junction Rd.	WI
222	BBB	Appleton	4721 W. Grande Market Drive	Grand Chute WI 54913	WI
402	BBB	Greendale	5445 South 76th Street	Greendale WI 53129	WI
499	BBB	Mequon	11110 N. Port Washington Road	Mequon WI 53092	WI
594	BBB	East Madison	4275 Lien Road	Madison WI 53704	WI
839	BBB	Green Bay	825 Pilgrim Way Suite B	Green Bay WI 54304	WI
1075	BBB	Sheboygan	Memorial Mall, 3347 Kohler	Memorial Drive	WI
1088	BBB	Wausau	3575 Rib Mountain Drive	Wausau WI 54401	WI
1374	BBB	Kenosha	7450 Green Bay Road Suite A	Kenosha WI 53142	WI
3038	Baby	Brookfield Bbbaby	665 Main Street	Brookfield WI 53005	WI
1043	BBB	Morgantown	395 Target Way	Morgantown WV 26501	WV
1223	BBB	Wheeling	555 Cabela Drive	Triadelphia WV 26059	WV
1216	BBB	Casper	601 SE Wyoming Boulevard Suite	1124 Casper WY 82609	WY
1225	BBB	Cheyenne	5214 Rue Terre	Cheyenne WY 82009	WY

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**Exhibit D**

**Initial List of Information Required (Property Tax)**

Information Request

- 1) Property tax return forms and any tax jurisdiction notices received to date for the upcoming filings
- 2) List of locations noting whether the property is owned, leased and type of property, office, retail, warehouse, etc. and corresponding complete addresses (Street, City, State, Zip Code and County)
  - a) Date Client began business at each location
- 3) Fixed asset report and/or other information showing detailed asset descriptions and dates placed in service as of the lien date (e.g., January 1, 2022). Fixed asset report should tie to the trial balance and/or location and/or legal entity that rolls up to the Consolidated Balance Sheet – please provide in an excel format
- 4) Fixed asset roll-forward schedule, noting beginning of year balance, end of year balance, asset additions and disposals and assets transferred in and out of the location
- 5) Construction work-in-process ("CWIP") report showing detailed description of costs
  - a) If Client uses CWIP as a holding account, please identify which costs are not located at the facility
- 6) Balance of supplies and inventory and supporting detail
  - a) Inventory held for sale
  - b) Inventory held as "spares"
  - c) Noting date placed in service, original cost and current value which reconciles to trial balance and location or the address where the inventory is held
- 7) Copy of any abatements in place for any respective locations
- 8) Reporting of off-site assets and the address for which they are located
  - a) Tooling
  - b) Vehicles
  - c) Inventory
  - d) Assets leased to others
- 9) List of property on site but belonging to others. Please note the type, lessor's name and mailing address and whether the tax obligation belongs with the lessor or the lessee. Please provide the Year of Acquisition, Year of Manufacturer, Description and Lease or Identification Number and Cost to Purchase New and/or Annual Rent, where appropriate noting the type of property as follows:
  - a) Leased equipment
  - b) Lease purchase option equipment
  - c) Capitalized lease equipment
  - d) Vending equipment
  - e) Other businesses
  - f) Government owned property
- 10) Total number of tax bills processed each calendar year
- 11) Copy of the Property Tax Calendar

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**Exhibit E**

**Listing of State/Local Sales and Use Tax Returns Included in Engagement**

Entity	Tax Return	State	Filing Freq
BBBYCF	CA St Loc Dist Sales Use CDTFA-401-A	CA	M
BBBYTF	TX Prepayment	TX	M
BBBYTF	TX Sales Use Tax Return 01-114	TX	M
BED BATH & BEYOND OF MANHATTAN INC.	NY Commercial Rent Tax Return	NY	A
Bed Bath & Beyond, Inc.	AK-Remote Seller Sales Tax Return	AK	M
Bed Bath & Beyond, Inc.	AL State City&County Tax Return-Debit	AL	M
Bed Bath & Beyond, Inc.	AL State Consumers Use Return 2610	AL	M
Bed Bath & Beyond, Inc.	AL State Sales Tax Return w Est Pay 2105	AL	M
Bed Bath & Beyond, Inc.	AL State Sellers Use Tax Return 2620	AL	M
Bed Bath & Beyond, Inc.	AR Excise Sales Use Tax Report	AR	M
Bed Bath & Beyond, Inc.	AR Prepayment 1	AR	M
Bed Bath & Beyond, Inc.	AR Prepayment 2	AR	M
Bed Bath & Beyond, Inc.	CA St Loc Dist Sales Use CDTFA-401-A	CA	MQ
Bed Bath & Beyond, Inc.	CT Annual Disaggregated Return	CT	A
Bed Bath & Beyond, Inc.	CT Sales Use Tax Return OS-114	CT	M
Bed Bath & Beyond, Inc.	DC Sales Use Tax Return FR-800 M or Q	DC	M
Bed Bath & Beyond, Inc.	DC Sales Use Tax Return FR-800 M or Q	DC	M
Bed Bath & Beyond, Inc.	FL Sales Use Tax Return DR-15	FL	M
Bed Bath & Beyond, Inc.	FL-Panama City Beach Business Tax	FL	M
Bed Bath & Beyond, Inc.	GA Sales Use Tax Report ST-3	GA	M
Bed Bath & Beyond, Inc.	HI Annual Return Reconciliation G-49	HI	A
Bed Bath & Beyond, Inc.	HI General Excise Use Tax Return G-45	HI	M
Bed Bath & Beyond, Inc.	IA Sales and Use Tax Return	IA	M
Bed Bath & Beyond, Inc.	ID Sales Use Tax Return 850	ID	M
Bed Bath & Beyond, Inc.	IL-Chicago Nontitled Bus Use Tax 8402B	IL	A
Bed Bath & Beyond, Inc.	IN Annual Return	IN	A
Bed Bath & Beyond, Inc.	IN Sales and Use Tax Voucher ST-103	IN	M
Bed Bath & Beyond, Inc.	KY Sales Use Tax Return 51A103	KY	M
Bed Bath & Beyond, Inc.	LA Monthly Sales Tax Return R-1029	LA	M
Bed Bath & Beyond, Inc.	LA Monthly Sales Tax Return R-1029	LA	M
Bed Bath & Beyond, Inc.	LA-ACADIA Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-ALLEN Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-ASCENSION Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-ASSUMPTION Sales Use Tax Report APSB	LA	M
Bed Bath & Beyond, Inc.	LA-AVOYELLES Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-BEAUREGARD Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-BIENVILLE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-BOSSIER Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-CADDY Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-CALCASIEU Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-CALDWELL Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-CATAHOULA Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-CLAIBORNE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-CONCORDIA Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-DESOTO Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-EAST BATON ROUGE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-EAST BATON ROUGE Sales Use Tax Report	LA	M

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Entity	Tax Return	State	Filing Freq
Bed Bath & Beyond, Inc.	LA-EAST CARROLL Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-EAST FELICIANA Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-EVANGELINE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-FRANKLIN Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-GRANT Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-IBERIA Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-IBERVILLE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-JACKSON Sales Use Tax Report	LA	O
Bed Bath & Beyond, Inc.	LA-JEFFERSON DAVIS Sales Use Tax Report	LA	Q
Bed Bath & Beyond, Inc.	LA-JEFFERSON Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-JEFFERSON Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-LAFAYETTE Sales Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-LAFOURCHE Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-LaSALLE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-LINCOLN Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-LIVINGSTON Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-LIVINGSTON Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-MADISON Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-MOREHOUSE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-NATCHITOCHES Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-NEW ORLEANS Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-OUACHITA Sales Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-OUACHITA Sales Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-PLAQUEMINES Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-POINTE COUPEE Sales Use Tax Report	LA	O
Bed Bath & Beyond, Inc.	LA-RAPIDES Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-RED RIVER Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-RICHLAND Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-SABINE Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-ST BERNARD Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-ST CHARLES Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-ST HELENA Sales and Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-ST JOHN THE BAPTIST Sales Use Tax	LA	O
Bed Bath & Beyond, Inc.	LA-ST LANDRY Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-ST MARTIN Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-ST MARY Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-ST TAMMANY Sales Use Tax Form	LA	M
Bed Bath & Beyond, Inc.	LA-ST TAMMANY Sales Use Tax Form	LA	M
Bed Bath & Beyond, Inc.	LA-TANGIPAHOA Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-TENSAS Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-TERREBONNE Sales Use Tax Return	LA	M
Bed Bath & Beyond, Inc.	LA-UNION Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-VERMILION Sales Use Tax Return	LA	O
Bed Bath & Beyond, Inc.	LA-VERNON Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-WASHINGTON Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-WEBSTER Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-WEST BATON ROUGE Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-WEST CARROLL Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-WEST FELICIANA Sales Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	LA-WINN Sales and Use Tax Report	LA	M
Bed Bath & Beyond, Inc.	MA Prepayment	MA	M
Bed Bath & Beyond, Inc.	MA Sales Use Tax Return ST-9	MA	M
Bed Bath & Beyond, Inc.	MD Sales and Use Tax Return Form 202	MD	M

Bed Bath & Beyond Inc.

May 23, 2023

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Entity	Tax Return	State	Filing Freq
Bed Bath & Beyond, Inc.	ME Sales Use Tax Return ST-7	ME	M
Bed Bath & Beyond, Inc.	MI Prepayment	MI	M
Bed Bath & Beyond, Inc.	MI Sales Use Withholding 5080 (the 20th)	MI	M
Bed Bath & Beyond, Inc.	MI Sales Use Withholding Annual 5081	MI	A
Bed Bath & Beyond, Inc.	MO Consumers Use Tax Return 53-C	MO	M
Bed Bath & Beyond, Inc.	MO Sales Prepayment 1	MO	M
Bed Bath & Beyond, Inc.	MO Sales Prepayment 2	MO	M
Bed Bath & Beyond, Inc.	MO Sales Prepayment 3	MO	M
Bed Bath & Beyond, Inc.	MO Sales Prepayment 4	MO	M
Bed Bath & Beyond, Inc.	MO Sales Tax Return 53-1	MO	M
Bed Bath & Beyond, Inc.	MO Vendors Use Return 53-V	MO	M
Bed Bath & Beyond, Inc.	MO-Brentwood Report	MO	M
Bed Bath & Beyond, Inc.	MO-Joplin Report	MO	M
Bed Bath & Beyond, Inc.	MO-Manchester Report	MO	M
Bed Bath & Beyond, Inc.	MS Unrounded Sales Tax Report	MS	M
Bed Bath & Beyond, Inc.	MS Unrounded Use Tax Report	MS	M
Bed Bath & Beyond, Inc.	NC Sales and Use Tax Return E-500_PP	NC	M
Bed Bath & Beyond, Inc.	ND ST Sales and Use Tax Return	ND	M
Bed Bath & Beyond, Inc.	ND ST Sales and Use Tax Return	ND	M
Bed Bath & Beyond, Inc.	ND ST Sales and Use Tax Return	ND	M
Bed Bath & Beyond, Inc.	ND ST Sales and Use Tax Return	ND	M
Bed Bath & Beyond, Inc.	NJ Litter Control Fee return	NJ	A
Bed Bath & Beyond, Inc.	NJ Sales Use Tax Return ST-50 (Q) ST-51 (M)	NJ	MQ
Bed Bath & Beyond, Inc.	NJ Urban Enterprise Zone Return	NJ	M
Bed Bath & Beyond, Inc.	NJ-ELIZABETH Franchise Tax Return Form	NJ	M
Bed Bath & Beyond, Inc.	NM Compensating Tax Return	NM	M
Bed Bath & Beyond, Inc.	NM Gross Receipts Tax Return	NM	M
Bed Bath & Beyond, Inc.	NV Combined Sales Use Tax Return ST-18	NV	M
Bed Bath & Beyond, Inc.	NV Commerce Tax	NV	A
Bed Bath & Beyond, Inc.	NY Commercial Rent Tax Return	NY	A
Bed Bath & Beyond, Inc.	NY Part Qrtly Sales Use ST-809 or ST-810_PTP	NY	MQ
Bed Bath & Beyond, Inc.	OH CAT (Commercial Activity Tax)	OH	Q
Bed Bath & Beyond, Inc.	OH Universal Use Tax Return UUT-1	OH	M
Bed Bath & Beyond, Inc.	OH UST-1 Sales	OH	M
Bed Bath & Beyond, Inc.	OH UST-1 Sellers Use	OH	M
Bed Bath & Beyond, Inc.	OK Consumers Use Tax Report SCU20004	OK	M
Bed Bath & Beyond, Inc.	OK Sales Tax Prepayment Return	OK	M
Bed Bath & Beyond, Inc.	OK Sales Tax Report STS20002	OK	M
Bed Bath & Beyond, Inc.	OK Vendors Use Prepayment Return	OK	M
Bed Bath & Beyond, Inc.	OK Vendors Use Tax Report SVU20005	OK	M
Bed Bath & Beyond, Inc.	PA Prepayment Form for PA-3	PA	M
Bed Bath & Beyond, Inc.	PA Sales Use Hotel Tax PA-3	PA	M
Bed Bath & Beyond, Inc.	PR Sales and Use Tax Monthly Return	PR	M
Bed Bath & Beyond, Inc.	PR-Bayamon Sales and Use Tax Return	PR	M
Bed Bath & Beyond, Inc.	PR-GUAYNABO Retail Sales Return	PR	M
Bed Bath & Beyond, Inc.	RI Annual Reconciliation Return T-204R	RI	A
Bed Bath & Beyond, Inc.	RI Sales Use Tax Return T-204M	RI	M
Bed Bath & Beyond, Inc.	RI Sales Use Tax Return T-204M	RI	M
Bed Bath & Beyond, Inc.	RI Sales Use Tax Return T-204M	RI	M
Bed Bath & Beyond, Inc.	SC Sales and Use Tax Return ST-3	SC	M
Bed Bath & Beyond, Inc.	SD Sales Use Tax Return	SD	M
Bed Bath & Beyond, Inc.	TN Sales Use Tax Return RV-R0000201	TN	M

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Entity	Tax Return	State	Filing Freq
Bed Bath & Beyond, Inc.	TX Prepayment	TX	M
Bed Bath & Beyond, Inc.	TX Sales Use Tax Return 01-114	TX	M
Bed Bath & Beyond, Inc.	VA Dealers Sales Use Tax ST-9	VA	M
Bed Bath & Beyond, Inc.	VA Out of State Dealer Use ST-8	VA	M
Bed Bath & Beyond, Inc.	VA Prepayment	VA	A
Bed Bath & Beyond, Inc.	VT Sales Use Tax Return (SU-451)	VT	M
Bed Bath & Beyond, Inc.	WA Combined Monthly Excise Tax 2406M	WA	M
Bed Bath & Beyond, Inc.	WI State County Sales Use Tax ST-12	WI	M
Bed Bath & Beyond, Inc.	WV Accelerated Payment Return	WV	A
Bed Bath & Beyond, Inc.	WV Sales and Use Tax Return CST-200CU	WV	M
Bed Bath & Beyond, Inc.	WV-The Highlands District Return	WV	M
Bed Bath & Beyond, Inc.	WY Sales Use Tax Return Form 41	WY	M
Bed Bath and Beyond of California, LLC	AZ Accelerated Payment	AZ	A
Bed Bath and Beyond of California, LLC	AZ Privilege Use Return TPT-2	AZ	M
Bed Bath and Beyond of California, LLC	CA St Loc Dist Sales Use CDTFA-401-A	CA	MQ
Bed Bath and Beyond of California, LLC	CA-City of Hawthorne	CA	Q
Bed Bath and Beyond of California, LLC	CO Consumers Use Tax Return DR0252	CO	Q
Bed Bath and Beyond of California, LLC	CO Retail Delivery Fee Return	CO	M
Bed Bath and Beyond of California, LLC	CO Retail Sales Tax Return DR0100	CO	M
Bed Bath and Beyond of California, LLC	CO-AURORA Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-BOULDER Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-COLORADO SPRINGS Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-DENVER Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-DURANGO Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-FORT COLLINS Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-GLENDALE Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-Glenwood Springs PIF Return	CO	M
Bed Bath and Beyond of California, LLC	CO-GLENWOOD SPRINGS Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-GOLDEN Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-GRAND JUNCTION Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-GREELEY Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-LAKewood Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-LONE TREE Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-LONGMONT Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-LOVELAND Centerra PIF Sch	CO	M
Bed Bath and Beyond of California, LLC	CO-LOVELAND CENTERRA Sales Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-LOVELAND Retail Sales Fee Admin Return	CO	M
Bed Bath and Beyond of California, LLC	CO-LOVELAND Sales Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-NORTHGLENN Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-PARKER Sales Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-Pueblo North Gateway PIF Return	CO	M
Bed Bath and Beyond of California, LLC	CO-PUEBLO Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-THORNTON Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-THORNTON Sales Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	CO-WESTMINSTER Sales and Use Tax Return	CO	M
Bed Bath and Beyond of California, LLC	IL Sales Use Tax Prepayment 1	IL	M
Bed Bath and Beyond of California, LLC	IL Sales Use Tax Prepayment 2	IL	M
Bed Bath and Beyond of California, LLC	IL Sales Use Tax Prepayment 3	IL	M
Bed Bath and Beyond of California, LLC	IL Sales Use Tax Prepayment 4	IL	M
Bed Bath and Beyond of California, LLC	IL Sales Use Tax Return E911 ST-1	IL	M
Bed Bath and Beyond of California, LLC	KS Consumers Use Tax Return CT-10U	KS	M
Bed Bath and Beyond of California, LLC	KS Retailers Sales Tax Return ST-36	KS	M

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Entity	Tax Return	State	Filing Freq
Bed Bath and Beyond of California, LLC	KS Retailers Tax Return CT-9U	KS	M
Bed Bath and Beyond of California, LLC	MN Consolidated Sales Use Tax ST-1 CON	MN	M
Bed Bath and Beyond of California, LLC	NE Litter Fee return	NE	A
Bed Bath and Beyond of California, LLC	NE State Local Sales Use Tax Return 10	NE	M
Bed Bath and Beyond of California, LLC	NE-Lincoln South Pointe Occupation Tax	NE	M
Bed Bath and Beyond of California, LLC	UT Sales and Use Tax Return TC-62M	UT	M
Bed Bath and Beyond Procurement Co. Inc.	FL Sales Use Tax Return DR-15	FL	Q
Bed Bath and Beyond Procurement Co. Inc.	NY Annual Sales Use Tax Return ST-101	NY	A
Bed Bath and Beyond Procurement Co. Inc.	WA Combined Monthly Excise Tax 2406M	WA	M
Buy Buy Baby, Inc.	AK-Remote Seller Sales Tax Return	AK	M
Buy Buy Baby, Inc.	AL State City&County Tax Return-Debit	AL	M
Buy Buy Baby, Inc.	AL State Consumers Use Return 2610	AL	M
Buy Buy Baby, Inc.	AL State Sales Tax Return w Est Pay 2105	AL	M
Buy Buy Baby, Inc.	AL State Sellers Use Tax Return 2620	AL	M
Buy Buy Baby, Inc.	AR Excise Sales Use Tax Report	AR	M
Buy Buy Baby, Inc.	AZ Accelerated Payment	AZ	A
Buy Buy Baby, Inc.	AZ Privilege Use Return TPT-2	AZ	M
Buy Buy Baby, Inc.	CA St Loc Dist Sales Use CDTFA-401-A	CA	MQ
Buy Buy Baby, Inc.	CO Consumers Use Tax Return DR0252	CO	M
Buy Buy Baby, Inc.	CO Retail Delivery Fee Return	CO	M
Buy Buy Baby, Inc.	CO Retail Sales Tax Return DR0100	CO	M
Buy Buy Baby, Inc.	CO-AURORA Sales Use Tax Return	CO	M
Buy Buy Baby, Inc.	CO-DENVER Sales Use Tax Return	CO	M
Buy Buy Baby, Inc.	CO-LAKEWOOD Sales Use Tax Return	CO	M
Buy Buy Baby, Inc.	CO-WESTMINSTER Sales and Use Tax Return	CO	M
Buy Buy Baby, Inc.	CT Sales Use Tax Return OS-114	CT	M
Buy Buy Baby, Inc.	DC Sales Use Tax Return FR-800 M or Q	DC	M
Buy Buy Baby, Inc.	FL Sales Use Tax Return DR-15	FL	M
Buy Buy Baby, Inc.	GA Sales Use Tax Report ST-3	GA	M
Buy Buy Baby, Inc.	HI Annual Return Reconciliation G-49	HI	A
Buy Buy Baby, Inc.	HI General Excise Use Tax Return G-45	HI	M
Buy Buy Baby, Inc.	IA Sales and Use Tax Return	IA	M
Buy Buy Baby, Inc.	ID Sales Use Tax Return 850	ID	M
Buy Buy Baby, Inc.	IL Sales Use Tax Prepayment 1	IL	M
Buy Buy Baby, Inc.	IL Sales Use Tax Prepayment 2	IL	M
Buy Buy Baby, Inc.	IL Sales Use Tax Prepayment 3	IL	M
Buy Buy Baby, Inc.	IL Sales Use Tax Prepayment 4	IL	M
Buy Buy Baby, Inc.	IL Sales Use Tax Return E911 ST-1	IL	M
Buy Buy Baby, Inc.	IN Annual Return	IN	A
Buy Buy Baby, Inc.	IN Sales and Use Tax Voucher ST-103	IN	M
Buy Buy Baby, Inc.	KS Consumers Use Tax Return CT-10U	KS	M
Buy Buy Baby, Inc.	KS Retailers Sales Tax Return ST-36	KS	M
Buy Buy Baby, Inc.	KS Retailers Tax Return CT-9U	KS	M
Buy Buy Baby, Inc.	KY Sales Use Tax Return 51A103	KY	M
Buy Buy Baby, Inc.	LA Monthly Sales Tax Return R-1029	LA	M
Buy Buy Baby, Inc.	LA-ACADIA Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-ALLEN Sales and Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-ASCENSION Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-ASSUMPTION Sales Use Tax Report APSB	LA	M
Buy Buy Baby, Inc.	LA-AVOYELLES Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-BEAUREGARD Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-BIENVILLE Sales Use Tax Report	LA	M

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Entity	Tax Return	State	Filing Freq
Buy Buy Baby, Inc.	LA-BOSSIER Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-CADDY Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-CALCASIEU Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-CALDWELL Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-CATAHOULA Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-CLAIBORNE Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-CONCORDIA Sales and Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-DESOTO Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-EAST BATON ROUGE Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-EAST FELICIANA Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-EVANGELINE Sales Use Tax Report	LA	O
Buy Buy Baby, Inc.	LA-FRANKLIN Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-GRANT Sales and Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-IBERIA Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-IBERVILLE Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-JACKSON Sales Use Tax Report	LA	O
Buy Buy Baby, Inc.	LA-JEFFERSON DAVIS Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-JEFFERSON Sales and Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-LAFAYETTE Sales Tax Return	LA	M
Buy Buy Baby, Inc.	LA-LAFOURCHE Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-LaSALLE Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-LINCOLN Sales Use Tax Report	LA	O
Buy Buy Baby, Inc.	LA-LIVINGSTON Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-MADISON Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-MOREHOUSE Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-NATCHITOCHES Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-NEW ORLEANS Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-OUACHITA Sales Tax Return	LA	O
Buy Buy Baby, Inc.	LA-PLAQUEMINES Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-POINTE COUPEE Sales Use Tax Report	LA	O
Buy Buy Baby, Inc.	LA-RAPIDES Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-RED RIVER Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-RICHLAND Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-SABINE Sales and Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-ST BERNARD Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-ST CHARLES Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-ST HELENA Sales and Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-ST JAMES Sales and Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-ST JOHN THE BAPTIST Sales Use Tax	LA	O
Buy Buy Baby, Inc.	LA-ST LANDRY Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-ST MARTIN Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-ST MARY Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-ST TAMMANY Sales Use Tax Form	LA	M
Buy Buy Baby, Inc.	LA-TANGIPAHOA Sales Use Tax Report	LA	O
Buy Buy Baby, Inc.	LA-TERREBONNE Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-UNION Sales and Use Tax Report	LA	O
Buy Buy Baby, Inc.	LA-VERMILION Sales Use Tax Return	LA	M
Buy Buy Baby, Inc.	LA-VERNON Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-WASHINGTON Sales and Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-WEBSTER Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-WEST BATON ROUGE Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-WEST CARROLL Sales Use Tax Report	LA	M
Buy Buy Baby, Inc.	LA-WEST FELICIANA Sales Use Tax Report	LA	M

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Entity	Tax Return	State	Filing Freq
Buy Buy Baby, Inc.	LA-WINN Sales and Use Tax Report	LA	M
Buy Buy Baby, Inc.	MA Prepayment	MA	M
Buy Buy Baby, Inc.	MA Sales Use Tax Return ST-9	MA	M
Buy Buy Baby, Inc.	MD Sales and Use Tax Return Form 202	MD	M
Buy Buy Baby, Inc.	ME Sales Use Tax Return ST-7	ME	M
Buy Buy Baby, Inc.	MI Prepayment	MI	M
Buy Buy Baby, Inc.	MI Sales Use Withholding 5080 (the 20th)	MI	M
Buy Buy Baby, Inc.	MI Sales Use Withholding Annual 5081	MI	A
Buy Buy Baby, Inc.	MN Consolidated Sales Use Tax ST-1 CON	MN	M
Buy Buy Baby, Inc.	MO Consumers Use Tax Return 53-C	MO	M
Buy Buy Baby, Inc.	MO Sales Prepayment 1	MO	M
Buy Buy Baby, Inc.	MO Sales Prepayment 2	MO	M
Buy Buy Baby, Inc.	MO Sales Prepayment 3	MO	M
Buy Buy Baby, Inc.	MO Sales Prepayment 4	MO	M
Buy Buy Baby, Inc.	MO Sales Tax Return 53-1	MO	M
Buy Buy Baby, Inc.	MO Vendors Use Return 53-V	MO	M
Buy Buy Baby, Inc.	MS Unrounded Use Tax Report	MS	M
Buy Buy Baby, Inc.	NC Sales and Use Tax Return E-500_PP	NC	M
Buy Buy Baby, Inc.	ND ST Sales and Use Tax Return	ND	M
Buy Buy Baby, Inc.	NE Litter Fee return	NE	A
Buy Buy Baby, Inc.	NE State Local Sales Use Tax Return 10	NE	M
Buy Buy Baby, Inc.	NJ Litter Control Fee return	NJ	A
Buy Buy Baby, Inc.	NJ Sales Use Tax Return ST-50 (Q) ST-51 (M)	NJ	MQ
Buy Buy Baby, Inc.	NM Compensating Tax Return	NM	M
Buy Buy Baby, Inc.	NM Gross Receipts Tax Return	NM	M
Buy Buy Baby, Inc.	NV Combined Sales Use Tax Return ST-18	NV	M
Buy Buy Baby, Inc.	NV Commerce Tax	NV	A
Buy Buy Baby, Inc.	NY Commercial Rent Tax Return	NY	A
Buy Buy Baby, Inc.	NY Part Qrtly Sales Use ST-809 or ST-810_PTP	NY	M
Buy Buy Baby, Inc.	OH Universal Use Tax Return UUT-1	OH	M
Buy Buy Baby, Inc.	OH UST-1 Sales	OH	M
Buy Buy Baby, Inc.	OH UST-1 Sellers Use	OH	M
Buy Buy Baby, Inc.	OK Consumers Use Tax Report SCU20004	OK	M
Buy Buy Baby, Inc.	OK Sales Tax Prepayment Return	OK	M
Buy Buy Baby, Inc.	OK Sales Tax Report STS20002	OK	M
Buy Buy Baby, Inc.	OK Vendors Use Prepayment Return	OK	M
Buy Buy Baby, Inc.	OK Vendors Use Tax Report SVU20005	OK	M
Buy Buy Baby, Inc.	PA Prepayment Form for PA-3	PA	M
Buy Buy Baby, Inc.	PA Sales Use Hotel Tax PA-3	PA	M
Buy Buy Baby, Inc.	PR Sales and Use Tax Monthly Return	PR	M
Buy Buy Baby, Inc.	RI Annual Reconciliation Return T-204R	RI	A
Buy Buy Baby, Inc.	RI Sales Use Tax Return T-204M	RI	M
Buy Buy Baby, Inc.	SC Sales and Use Tax Return ST-3	SC	M
Buy Buy Baby, Inc.	SD Sales Use Tax Return	SD	M
Buy Buy Baby, Inc.	TN Sales Use Tax Return RV-R0000201	TN	M
Buy Buy Baby, Inc.	TX Prepayment	TX	M
Buy Buy Baby, Inc.	TX Sales Use Tax Return 01-114	TX	M
Buy Buy Baby, Inc.	UT Sales and Use Tax Return TC-62M	UT	M
Buy Buy Baby, Inc.	VA Dealers Sales Use w Rent CU ST-9	VA	M
Buy Buy Baby, Inc.	VA Out of State Dealer Use ST-8	VA	M
Buy Buy Baby, Inc.	VA-Accelerated S U Coupon ST-APC	VA	A
Buy Buy Baby, Inc.	VT Sales Use Tax Return (SU-451)	VT	M
Buy Buy Baby, Inc.	WA Combined Monthly Excise Tax 2406M	WA	M

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<b>Entity</b>	<b>Tax Return</b>	<b>State</b>	<b>Filing Freq</b>
Buy Buy Baby, Inc.	WI State County Sales Use Tax ST-12	WI	M
Buy Buy Baby, Inc.	WV Sales and Use Tax Return CST-200CU	WV	M
Buy Buy Baby, Inc.	WY Sales Use Tax Return Form 41	WY	M
Harmon Stores Inc.	CA St Loc Dist Sales Use CDTFA-401-A	CA	MQ
Harmon Stores Inc.	CT Annual Disaggregated Return	CT	A
Harmon Stores Inc.	FL Sales Use Tax Return DR-15	FL	M
Harmon Stores Inc.	LA Monthly Sales Tax Return R-1029	LA	M
Harmon Stores Inc.	NJ Litter Control Fee return	NJ	A
Harmon Stores Inc.	NJ Sales Use Tax Return ST-50 (Q) ST-51 (M)	NJ	MQ
Harmon Stores Inc.	NV Combined Sales Use Tax Return ST-18	NV	M
Harmon Stores Inc.	NY Commercial Rent Tax Return	NY	A
Harmon Stores Inc.	NY Part Qrtly Sales Use ST-809 or ST-810_PTP	NY	MQ
Harmon Stores Inc.	OK Vendors Use Tax Report SVU20005	OK	M
Harmon Stores Inc.	PA Sales Use Hotel Tax PA-3	PA	Q
Harmon Stores Inc.	VA Out of State Dealer Use ST-8	VA	M
Harmon Stores Inc.	WI State County Sales Use Tax ST-12	WI	Q
Rahway Fixture & Supply Co, LLC.	LA Monthly Sales Tax Return R-1029	LA	M

#### **Exhibit F**

#### **Listing of Canadian Sales and Use & Provincial Tax Returns Included in Engagement**

COMP	ST	DESCRIPTION	Freq Filing
BBB	CN	BRITISH COLUMBIA PROVINCIAL SALES TAX	M
BBB	CN	MANITOBA PROVINCIAL RETAIL & INTERNET TAX	M
BBB INC	CN	REVENUE CANADA GST/HST	M
BBB LP	CN	REVENUE CANADA GST/HST	M
BBB	CN	SASKATCHEWAN PROVINCIAL SALES TAX - INTERNET SALES	M

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**Exhibit H**  
**Provision Services to be Performed**

The Services that Deloitte Tax will provide pursuant to this Engagement Letter include the following (interim and year-end periods unless otherwise noted):

1. Assist Client with the computation of its entries required to adjust the income tax account balances such that they are consistent with the tax return filed for the year ended February 25, 2023 and February 26, 2024.
2. Assist Client with the computation of its federal, state and foreign current income tax receivable/payable balances as of February 25, 2023, and February 26, 2024.
3. Assist Client in computing its federal, state and foreign current and deferred income tax expense or benefit for the year ended February 25, 2023, and February 26, 2024.
4. Assist Client with its allocation of total income tax expense or benefit among continuing operations and other components of the financial statements (e.g., discontinued operations, other comprehensive income, and equity) for the year February 25, 2023, and February 26, 2024.
5. Assist Client with the computation of its federal, state and foreign deferred income tax asset/liability balances as of February 25, 2023, and February 26, 2024.
6. Provide observations and assist Client with its documentation regarding the Client's assessment of positive and negative evidence identified in connection with whether a valuation allowance is needed with respect to deferred tax assets.
7. Assist Client with its efforts to summarize, record and disclose (not analyze) existing and prior period federal, state and foreign unrecognized tax benefits (tax, interest and penalties) for the year ended February 25, 2023, and February 26, 2024.
8. Assist Client with its preparation of the income tax footnote and related disclosures for the year ended February 25, 2023, and February 26, 2024.
9. Assist Client with its computation of amounts to be included in Client's interim financial statements for May 28, 2023, August 27, 2023, and November 26, 2023.
10. Assist Client in preparing Client materials, documents, presentations, etc. that will be used to communicate the results of the tax provision to management, Client's Audit Committee/Board of Directors and external auditors.
11. Deloitte Tax will assist Client with defining the data elements needed for the preparation of the income tax provision (except as noted below).

Unless otherwise mutually agreed-upon in writing (e.g., via email, or an addendum to this Engagement Letter, etc.), the procedures that Deloitte Tax specifically will not perform in connection with this engagement are:

1. Deloitte Tax will not assist with data collection (except as noted above).
2. Deloitte Tax will provide observations associated with Client's assessment of its income tax consequences related to specific events and issues, including enacted and proposed law changes, planned or actual dispositions, corporate restructuring and reorganizations, jurisdictional, and intercompany transactions.
3. Deloitte Tax will not conclude on the reasonableness of Client's tax position, including those positions or transaction for which Client has obtained an opinion unless specified above.
4. Deloitte Tax will not conclude as to the validity of the underlying book/tax basis differences related to opening deferred tax assets and liabilities. If, during the course of our procedures, we become aware of items requiring further analysis, Deloitte Tax will inform Client.

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5. Deloitte Tax will not perform procedures in connection with the Client's "proof" of deferred income tax asset/liability balances (or cumulative temporary differences), whether by use of tax basis balance sheet procedures or otherwise, unless engaged in connection with a separate engagement letter.
6. Deloitte Tax will not perform a detailed analysis of book/tax basis differences related to goodwill and intangibles. With respect to goodwill and intangibles, the scope of Services is limited to a "reasonableness" check of schedules and reconciliation to the prior year income tax provision, unless engaged in connection with a separate engagement letter.
7. Deloitte Tax will not analyze items such as earnings and profits calculations of the foreign entities, unless as mutually agreed-upon in writing. The scope of Services in connection with foreign tax credit calculations is limited to a "reasonableness" check of schedules and reconciliation to prior year income tax provision. Deloitte Tax will not analyze or verify supporting data, unless engaged in connection with a separate engagement letter.
8. Deloitte Tax will not provide observations and assist Client with its documentation regarding the Client's analysis of outside basis difference in a foreign subsidiary or foreign corporate joint venture that is essentially permanent in duration and whether a deferred tax liability should be recognized, unless engaged in connection with a separate engagement letter.
9. The scope of Deloitte Tax procedures involving state and foreign income taxes shall be limited to the taxing jurisdiction's and foreign currencies identified by Client and as mutually agreed-upon in advance of the performance of the Services by Deloitte Tax.
10. Assist Client in gathering information/documentation in connection with its internal control policies and procedures relating to its income tax provision process for the years February 25, 2023, and February 24, 2024.

The term "assist" as used above includes circumstances where Deloitte Tax may perform the work described subject to the review and approval of, and for use by, the person designated by Client, which will have overall responsibility for the work and the related results.

Deloitte Tax will meet with Client and its independent auditor, if appropriate, prior to providing any of the Services noted above to discuss any unusual or non-recurring transaction or circumstances for purposes of obtaining Client's direction and approval as to the proposed accounting and related documentation.

**DELOITTE TAX LLP GENERAL BUSINESS TERMS**

**1. Contract and Parties.**

(a) The engagement letter and any appendices and exhibits other than these General Business Terms ("Engagement Letter") issued by Deloitte Tax LLP ("Deloitte Tax") and addressed to the Client, a particular work order associated with such Engagement Letter ("Work Order"), if any, and these General Business Terms (together, the "Contract") constitute the whole agreement between the Client and Deloitte Tax in relation to the services, delivered work product (including Advice as defined below) described in the Contract to be provided by Deloitte Tax (the "Services") and Deloitte Tax's responsibilities for providing the Services. Capitalized terms not defined in these General Business Terms shall have the meaning given to them in the Engagement Letter.

(b) This Contract is between the Client and Deloitte Tax. For the purposes of this Contract:

"Client" shall mean the entity specified in the Engagement Letter and shall include such of the Client's subsidiaries and/or affiliates as identified in the Engagement Letter and/or Work Order or, if none is identified, all of the Client's subsidiaries and affiliates. The signatory of the Engagement Letter represents and warrants that it has the power and authority to (i) sign the Contract, and (ii) to bind, itself and its subsidiaries and/or affiliates.

"Advice" shall mean all advice, opinions, reports and other work product in any form (including Deliverables) provided by or on behalf of Deloitte Tax and/or its Subcontractors as part of the Services.

"Content" means any publications, thought pieces or other content or materials that are provided by Deloitte Tax or through the Deloitte Technologies that are not an output of the Services.

"Deliverables" means any and all tangible work outputs of the Services to be delivered by Deloitte Tax as part of the Services, including written returns, reports, documents and other materials.

(c) Deloitte Tax may subcontract any Services under this Contract to any other Deloitte Entity and/or with Client's written authorization (which may be stated in the Work Order), to any other third party, in either case whether within or outside of the United States (collectively "Subcontractor"). The Client's relationship is solely with Deloitte Tax as the entity contracting to provide the Services. Each party to the Contract is an independent contractor and neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venturer, co-owner, or representative.

(d) Deloitte Tax remains responsible to the Client for all of the Services performed or to be performed under this Contract, including Services performed by its Subcontractors. Accordingly, to the fullest extent possible under applicable law (i) none of the Deloitte Entities (except Deloitte Tax) will have any liability to the Client; (ii) the Client will not bring any claim or proceedings of any nature (whether in contract, tort, breach of statutory duty or otherwise, and including, but not limited to, a claim for negligence) in any way in respect of or in connection with this Contract against any of the Deloitte Entities (except Deloitte Tax); and (iii) the Client will also ensure that no Client subsidiary or affiliate which is not a party to the Contract brings any claim or proceedings of any nature (whether in contract, tort, breach of statutory duty or otherwise, and including, but not limited to, a claim for negligence) in any way in respect of or in connection with this Contract against any of the Deloitte Entities.

(e) "Deloitte Entities" means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its member firms and their respective subsidiaries and affiliates (including Deloitte Tax), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors (including the Subcontractors) and agents of all such entities. Neither DTTL nor, except as expressly provided herein, any member firm of DTTL, has any liability for each other's acts or omissions. Each member firm of DTTL is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names; and services are provided by member firms or their subsidiaries or affiliates and not by DTTL.

**2. Responsibilities of the Client and of Deloitte Tax.**

**(a) Responsibilities of the Client**

- (i) The Client shall cooperate with Deloitte Tax and its Subcontractors in connection with the performance of the Services, including, without limitation, providing Deloitte Tax and its Subcontractors with reasonable facilities and timely access to data, information and personnel of the Client. The Client shall be responsible for the performance of its personnel and third parties retained by the Client, for the timeliness, accuracy and completeness of all data and information (including all financial information and statements) provided to Deloitte Tax and its Subcontractors by or on behalf of the Client and for the implementation of any Advice provided. Deloitte Tax and its Subcontractors may use and rely on information and data furnished by the Client or others without verification. The performance of the Services is dependent upon the timely performance of the Client's responsibilities under the Contract and timely decisions and approvals of the Client in connection with the Services. Deloitte Tax and its Subcontractors shall be entitled to rely on all decisions and approvals of the Client.
- (ii) The Client shall be solely responsible for, among other things: (A) making all management decisions, performing all management functions and assuming all management responsibilities; (B) designating one or more individuals who possess suitable skill, knowledge, and/or experience, preferably within senior management to oversee the Services; (C) evaluating the adequacy and results of the Services; (D) accepting responsibility for implementing the results of the Services; and (E) establishing and maintaining internal controls, including, without limitation, monitoring ongoing activities. The provisions in the preceding sentence are not intended to and do not alter, modify or change in any manner the duties and obligations of Deloitte Tax as agreed to and set forth in this Contract. With respect to the data and information provided by the Client to Deloitte Tax or its Subcontractors for the performance of the Services, the Client shall have all rights required to provide such data and information and shall do so only in accordance with applicable law and with any procedures agreed upon in writing.

**(b) Responsibilities of Deloitte Tax**

- (i) The Services provided are not binding on tax or other governmental or regulatory authorities or the courts and do not constitute a representation, warranty, or guarantee that the tax or other governmental or regulatory authorities or the courts will concur with any Advice. Any Services provided by or on behalf of Deloitte Tax will be based upon the law, regulations, cases, rulings, and other tax authority in effect at the time the specific Services are provided. Subsequent changes in or to the foregoing (for which Deloitte Tax shall have no responsibility to advise the Client) may result in the Services provided by or on behalf of Deloitte Tax being rendered invalid.
- (ii) Except as specifically agreed to in writing, Deloitte Tax shall not provide Advice regarding the financial accounting treatment of any transaction implemented from the Services and will not assume any responsibility for any financial reporting with respect to the Services. Deloitte Tax shall have no responsibility to address any legal matters or questions of law, other than tax law in relation to the Services.
- (iii) In formulating any Advice as part of the Services, Deloitte Tax may discuss ideas with the Client orally or show the Client drafts of such Advice. To the extent that the content of drafts or oral Advice are expected to be finalized and confirmed to the Client in writing, such confirmed Advice shall supersede any previous drafts or oral Advice and Deloitte Tax shall not be responsible if the Client or others choose to rely on, act or refrain from acting on the basis of any drafts or oral Advice.
- (iv) Deloitte Tax will use its reasonable endeavors, acting in a commercially prudent manner, to carry out the Services in accordance with any timetable specified in the Contract. However, it is agreed that any dates specified in the Contract for the performance of any part of the Services, including delivery of any Advice, are estimated dates for planning purposes only. Deloitte Tax will notify the Client promptly if it expects or encounters any significant delays which will materially affect achievement of any timetable for delivery of the Services.
- (v) Unless expressly agreed otherwise in writing, each item of Advice will be deemed accepted (and the Services or relevant part completed) when such Advice has been delivered in its final form and no material objection to the Advice or its content is notified by the Client to Deloitte Tax in writing within fourteen (30) days of delivery or

when first use of the Advice is made by or on behalf of the Client, whichever occurs first.

**3. Payment of Invoices.**

Subject to any applicable Bankruptcy Court orders, rules or procedures, Deloitte Tax's invoices are due and payable by the Client upon presentation. Subject to any applicable Bankruptcy Court orders, rules or procedures, if payment of an invoice is not received within thirty (30) days of the invoice date ("Due Date"), Deloitte Tax reserves the right to charge interest at the rate of (i) 1½% per month or, if higher, (ii) the rate mandated or allowable by law, in each case compounded monthly to the extent allowable by law. Without limiting its other rights or remedies, subject to any applicable Bankruptcy Court orders, rules or procedures, Deloitte Tax shall have the right to suspend or terminate the Services entirely or in part if payment is not received by the Due Date. The Client shall be responsible for all taxes, such as VAT, sales and use tax, gross receipts tax, withholding tax, and any similar tax, imposed on or in connection with the Services, other than Deloitte Tax's income and property taxes. If any portion of an invoice is disputed, the Client shall notify Deloitte Tax within fifteen (15) days of receipt of the disputed invoice and pay the undisputed portion of that invoice by the Due Date.

**4. Term.**

- (a) This Contract or any Work Order hereunder, may be terminated in whole or in part by either party at any time, without cause, by giving written notice to the other party not less than thirty (30) days before the effective date of termination.
- (b) Either party may terminate this Contract or any Work Order hereunder in whole or in part by written notice to the other on or at any time after the occurrence of any of the following events: (i) a material breach by the other party of an obligation under the Contract or any respective Work Order hereunder and, if the breach is capable of remedy, the defaulting party failing to remedy the breach within 30 days of receipt of notice of such breach; (ii) the other party becomes insolvent or goes into liquidation; (iii) the other party has a resolution passed or a petition presented for its winding-up or dissolution (other than for the purpose of a solvent amalgamation or reconstruction); (iv) the making of an administration order in relation to the other party, or the appointment of a receiver over, or an encumbrancer taking possession of or selling, an asset of the other party; (v) the other party making an arrangement or composition with its creditors generally or making an application to a court of competent jurisdiction for protection from its creditors generally; or (vi) any event analogous to those set out in (ii) to (v) in any relevant jurisdiction.
- (c) Deloitte Tax may terminate this Contract or any Work Order hereunder in whole or in part, with immediate effect upon written notice to the Client if Deloitte Tax determines that (i) a governmental, regulatory, or professional entity, or other entity having the force of law has introduced a new, or modified an existing, law, rule, regulation, interpretation, or decision, the result of which would render Deloitte Tax's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules; or (ii) circumstances change (including, without limitation, changes in ownership of the Client or of its affiliates) so that Deloitte Tax's performance of any part of the Contract would be illegal or otherwise unlawful or in conflict with independence or professional rules.
- (d) Upon termination of the Contract or any Work Order hereunder for any reason, other than a material breach by Deloitte Tax under Section 4(b) that prevents the client from receiving the Deliverables, the Client will compensate Deloitte Tax in accordance with the terms of the Contract for the Services performed and expenses incurred through the effective date of termination.
- (e) Termination of any part of the Contract shall not affect the remainder of the Contract. These General Business Terms shall continue to apply to any Work Order in force that has not itself been terminated in accordance with the provisions of Paragraphs 4(a), (b) or (c).

**5. Ownership of Deloitte Property & Work Products.**

- (a) To the extent that any property (whether tangible or intangible) of any Deloitte Entity is used or developed in connection with this Contract, such property, including work papers, shall remain the property of the relevant Deloitte Entity. Subject to payment of all of Deloitte Tax's fees due in connection with the Services and this Contract, the Client shall obtain a perpetual, royalty-free, non-exclusive, non-transferable license to use any Advice for the purpose set out in the Contract (or in the Advice) and in compliance with the provisions of this Contract. Deloitte Tax shall have ownership (including, without limitation, copyright and other intellectual property ownership) of the Advice and all rights to use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business, and the Client shall ensure that it and its subsidiaries and/or affiliates do not assert or cause to be asserted against any Deloitte Entity any prohibition or restraint from so doing. Any intellectual property and other proprietary rights in the material and data provided by the Client for performing the Services shall remain the property of the Client.
- (b) Deloitte Tax and its Subcontractors, in connection with performing the Services, may develop or acquire general experience, skills, knowledge and ideas. Any Deloitte Entity may use and disclose such experience, skills, knowledge and ideas subject to the obligations of confidentiality set out in Paragraph 10.
- (c) The Client shall also be entitled to have access to and use of those Deloitte Technologies supplied solely for the purposes of receiving the Services, and for no other purposes, in accordance with and subject to the provisions of the terms of use and licenses that may be applicable to such Deloitte Technologies as notified by Deloitte Tax and agreed by the Client (acting reasonably). Client shall be responsible for all personnel (including other third parties, such as advisors) that Client and Deloitte Tax have agreed shall have access to the Deloitte Technologies in connection with the Services. As between the Client and Deloitte Tax, and for the benefit of the respective Deloitte Entity owning the Deloitte Technologies, Deloitte Tax and/or the respective Deloitte Entity will own and retain ownership of all intellectual property rights and other proprietary rights of any kind in the Deloitte Technologies that are used or developed in connection with this Contract.
- (d) To the extent any Deloitte Technologies provided to Client hereunder constitute inventory within the meaning of section 471 of the Internal Revenue Code, such Deloitte Technologies are licensed to Client by Deloitte Tax as agent for Deloitte Tax Products Company LLC on the terms and conditions contained herein. The rights granted in this Paragraph 5 do not apply to any intellectual property that is subject to a separate mutually executed license agreement between Client and any third party (including Deloitte Tax's affiliates).
- (e) "Deloitte Technologies" means all know-how and software, system interfaces, templates, methodologies, ideas, concepts, techniques, tools, processes, Content and technologies, including cloud-based technologies and algorithms owned by, licensed to or developed by any Deloitte Entity and used by Deloitte Tax and its Subcontractors in performing the Services or its other obligations.

**6. Limitations on Damages.**

- (a) Deloitte Tax shall not be liable to the Client for any claims, liabilities, losses, damages, costs or expenses arising under or in connection with the Contract ("Claims") for an aggregate amount in excess of the fees paid under the Contract, or the fees paid under a particular Work Order for Claims arising under such Work Order, by the Client to Deloitte Tax, for that part of the Services giving rise to the Claim, except to the extent it is finally determined to have resulted primarily from the gross negligence, intentional fraud, intentional misconduct or bad faith of Deloitte Tax, any Deloitte Entity or any Subcontractor retained for providing the Services to the Client. For purposes of this Contract and these terms, the term "gross negligence" shall mean "gross negligence" as interpreted by the courts of the State of New York as of the date hereof.
- (b) In no event shall any Deloitte Entity (including Deloitte Tax and its Subcontractors) be liable whether in contract, tort or otherwise for any losses incurred as a result of loss of use, contracts, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental,

punitive or exemplary loss, damage, or expense arising under or in connection with the Contract.

(c) In circumstances where all or any portion of the provisions of this Paragraph 6 are finally determined to be unavailable, the aggregate liability of Deloitte Tax, any other Deloitte Entity (including Subcontractors) and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

(d) Deloitte Tax's responsibility for the Services is solely toward the Client identified in the Contract or Advice to be entitled to rely on the Services, and not toward any other subsidiary or affiliate of the Client. If more than one Client subsidiary or affiliate is a party to the Contract or is identified in the Contract, Deloitte Tax's responsibility is solely toward the Client for whose benefit the Services were provided.

(e) The liability cap in Paragraph 6(a) applies in aggregate to each and all Claims which from time to time arise under or in connection with the Contract and the Services, whether such Claims are made at the same or different times or by the Client entity and/or other persons. The liability cap in Paragraph 6(a) also applies to any and all Claims against any other Deloitte Entities, including the Subcontractors, if and only to the extent that it is judicially determined that any of them have any liability under or in connection with the Contract or the Services.

(f) If the liability exclusion for other Deloitte Entities provided in Paragraph 1(d) is for any reason not effective, then the limitations on liability provided for in this Paragraph 6 shall apply to the other Deloitte Entities (including Subcontractors) as if they were named therein.

(g) The provisions of Paragraph 6 shall not apply to any liability which by the governing law of the Contract is unlawful to limit or exclude.

## **7. Limitation on Warranties.**

THIS IS A SERVICES AGREEMENT. DELOITTE TAX WARRANTS THAT IT SHALL PERFORM THE SERVICES IN GOOD FAITH AND WITH DUE PROFESSIONAL CARE AND SKILL. TO THE FULLEST EXTENT PERMITTED BY LAW, DELOITTE TAX DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

## **8. Force Majeure.**

Neither party shall be liable for any delays or nonperformance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other party (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), fire or other casualty, act of God, epidemic, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.

## **9. Limitation on Actions.**

No action, regardless of form, relating to the Contract or the Services, may be brought by either party more than two years after the cause of action has accrued under applicable law, except that an action for non-payment of Deloitte Tax's invoices by the Client may be brought at any time.

## **10. Confidentiality.**

(a) To the extent that, in connection with the Contract, Deloitte Tax comes into possession of any tax or other information related to the Services, trade secrets or other proprietary information relating to the Client which is either designated by the disclosing party as confidential or is by its nature clearly confidential ("Confidential Information"), Deloitte Tax shall not disclose such Confidential Information to any third party without the Client's consent. The Client hereby consents to Deloitte Tax disclosing such Confidential Information (i) to contractors

providing administrative, infrastructure, hosting, cloud-based solutions and other support services to Deloitte Tax as well as to any Deloitte Entity (including any Subcontractors) and their respective personnel, in any case, and in each case in providing Services hereunder to Client, and in any case whether located within or outside of the United States, provided that such contractors and Subcontractors adhere to confidentiality obligations similar to those in this Paragraph 10; (ii) to Client's legal advisors, auditors, and insurers; and (iii) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with potential or actual mediation, arbitration or litigation. To the extent permitted by applicable law or regulation, Deloitte Tax shall provide the Client with prompt written notice of disclosures required by law, regulation, judicial or administrative process. The obligation of confidentiality shall not apply to the extent such Confidential Information (A) is or becomes publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a breach by Deloitte Tax; (B) becomes available to any Deloitte Entity on a non-confidential basis from a source other than the Client which Deloitte Tax reasonably believes is not prohibited from disclosing such Confidential Information to Deloitte Tax by an obligation of confidentiality to the Client; (C) is known by any Deloitte Entity prior to its receipt from the Client without any obligation of confidentiality; or (D) is developed by any Deloitte Entity independently of Confidential Information disclosed by the Client.

(b) The Client shall not disclose to any third party any Advice without the express written consent of Deloitte Tax, except (i) disclosure may be made to the extent mandatory laws, applicable regulations, rules and professional obligations prohibit limitations on disclosure; (ii) if the Client or its affiliates have securities registered with the United States Securities and Exchange Commission and any Deloitte Entity is the auditor of the Client or any of its affiliates, in which case no restrictions or limitations are placed by Deloitte Tax on the Client's disclosure of the tax treatment or tax structure associated with the tax Services or transactions described in the Contract and the Client acknowledges that none of its other advisors has imposed or will impose restrictions or limitations with such tax treatment or tax structure; (iii) to the extent the United States Internal Revenue Code and applicable Internal Revenue Service guidance relating to confidential tax shelters (or comparable law or guidance from other taxing authorities in other jurisdictions) apply, in which case there are no restrictions or limitations on the disclosure of the tax treatment or tax structure; (iv) to the extent legislation or regulations of any jurisdiction provide for the reporting to the tax authorities of certain tax arrangements or transactions, there shall be no restrictions or limitations on the disclosure of any such arrangements or transactions provided as part of the Advice; (v) the Client may disclose the Advice on a need to know basis to any affiliate that is not a member of the Client for information purposes only, provided that the Client ensures and the recipient undertakes to keep such Advice confidential and not to bring any claim of any kind against any Deloitte Entity in relation to the Advice or the Services; and (vi) on a need to know basis to statutory auditors of the Client in their capacity as such.

(c) The Client shall use the Advice, solely for the purposes specified in the Contract or Advice and, without limitation, shall not, without the prior written consent of Deloitte Tax, use any Advice, in connection with any business decisions of any third party or for advertisement purposes. All Services are intended only for the benefit of the Client identified in the Contract or Advice as being entitled to rely on the Advice. The mere receipt of any Advice (or any information derived therefrom) by any other persons is not intended to create any duty of care, professional relationship or any present or future liability of any kind between those persons and Deloitte Tax.

## **11. Assignment.**

Neither party may assign or otherwise transfer this Contract without the prior express written consent of the other, except that Deloitte Tax may assign any of its rights or obligations hereunder to any other Deloitte Entity and to any successor to its business. Neither party will directly or indirectly agree to assign or transfer to a third party any Claim against the other party arising out of this Contract.

## **12. Indemnification.**

The Client shall indemnify and hold harmless Deloitte Tax, and any other Deloitte Entity from all third-party Claims, except to the extent finally determined to have resulted primarily from the gross negligence, intentional

fraud, intentional misconduct or bad faith of Deloitte Tax, or any other Deloitte Entity. In circumstances where all or any portion of the provisions of this paragraph are finally determined to be unavailable, the aggregate liability of Deloitte Tax and all other Deloitte Entities (including their respective personnel) for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

### **13. Electronic Communications.**

(a) Except as instructed otherwise in writing, Deloitte Entities and the Client are authorized to receive properly addressed fax, e-mail (including e-mails exchanged via Internet media) and voicemail communication for both sensitive and non-sensitive documents and other communications concerning this Contract, as well as other means of communication used or accepted by the other. Deloitte Entities may also communicate electronically with tax and other authorities.

(b) It is recognized that the internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all) and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by law, will not be responsible to the other on any basis (contract, tort or otherwise) for any loss, damage or omission in any way arising from the use of the internet or from access by any Deloitte Entity personnel to networks, applications, electronic data or other systems of the Client.

### **14. Other Clients.**

Nothing in this Contract will prevent or restrict any Deloitte Entity, including Deloitte Tax, from providing services to other clients (including services which are the same or similar to the Services) or using or sharing for any purpose any knowledge, experience or skills used in, gained or arising from performing the Services subject to the obligations of confidentiality set out in Paragraph 10 even if those other clients' interests are in competition with the Client. Also, to the extent that Deloitte Tax possesses information obtained under an obligation of confidentiality to another client or other third party, Deloitte Tax is not obliged to disclose it to any member of the Client, or use it for the benefit of the Client, however relevant it may be to the Services.

### **15. Staff.**

Deloitte Tax and the Client each agree not to directly or indirectly solicit, employ or engage any personnel of the other party who within six (6) months of such action has been involved directly with the provision of the Services or otherwise directly connected with this Contract, except where an individual responds directly to a general recruitment campaign.

### **16. Destruction of Working Papers.**

Deloitte Tax may retain copies of documents and files provided by the Client in connection with the Services for purposes of compliance with professional standards and internal retention policies. Any documents and files retained by Deloitte Tax on completion of the Services subject to the obligations of confidentiality set forth in Paragraph 10(a) (including documents legally belonging to the Client) may routinely be destroyed in accordance with Deloitte Entities' policies applying from time to time.

### **17. Marketing Material & Use of Name.**

Neither the Deloitte Entities nor the Client shall use the other's name, trademarks, service marks, logos, and/or branding in external publicity material without such other party's prior written consent.

## 18. Spreadsheets, Models and Tools.

In the course of providing the Services, Deloitte Tax may make reference to spreadsheets, models or tools (together "Models") that the Client provides to Deloitte Tax or requests Deloitte Tax to rely upon ("Client Models") or that Deloitte Tax otherwise uses in connection with the Services ("Deloitte Models"). All Models have limitations and may not produce valid results for all possible combinations of input data with the result that actual and potential errors are not detected. Unless otherwise expressly agreed in the Contract: (i) Deloitte Tax will not be responsible for reviewing, testing or detecting any errors in any Client Models; (ii) no Deloitte Model will be provided or treated as Advice; and (iii) where Deloitte Tax provides any Deloitte Model by way of explanation or illustration of any Advice, Deloitte Tax makes no representation, warranty or undertaking (express or implied) of any kind about the accuracy, suitability or adequacy of any such Deloitte Model for the Client's own needs.

## 19. Data Protection.

(a) Each party shall comply with its respective obligations under the applicable data protection laws to the extent that, in connection with the Contract and the Services, a party stores, processes and transfers any personal data to which data protection laws apply ("Personal Data").

(b) The Client confirms that it has obtained all legally required authorizations to disclose and/or transfer any Personal Data to Deloitte Tax and its Subcontractors, including across borders and outside the territory of the European Economic Area ("EEA").

(c) Deloitte Tax may collect data from the Client, other Deloitte Entities, third parties and the data subject directly. Deloitte Tax may for purposes of the collection, use, storage or processing thereof, transfer the Client's and/or the data subject's Personal Data to: (i) administrative contractors, including providers of cloud-based solutions; (ii) another country for legitimate purposes; (iii) another Deloitte Entity.

(d) To the extent that Deloitte Tax processes Personal Data in or transferred from the EEA in its performance of the Services and to the extent that the EU General Data Protection Regulation 2016/679 ("GDPR") applies, the remainder of the provisions of this Paragraph 19 shall apply.

(e) In this Paragraph 19, "Data Protection Legislation" means GDPR, together with all other applicable legislation relating to privacy or data protection including any statute or statutory provision which amends, extends, consolidates or replaces the same. The terms "personal data," "data subject," "controller," "processor" and "process" (and its derivatives) shall have the meanings given to them in the Data Protection Legislation.

(f) The parties acknowledge that certain of the Services may be performed by Deloitte Tax acting as a controller and certain Services may be performed by Deloitte Tax acting as a processor. The Contract shall identify whether it is the understanding of the parties that Deloitte Tax carries out the particular Services as a controller or a processor. In the absence of any such indication, the capacity in which Deloitte Tax acts shall be determined in accordance with the Data Protection Legislation. When acting as a controller, the provisions of Paragraphs 19(a) to (f) and Paragraph 19.1 shall apply. When acting as a processor, the provisions of Paragraphs 19(a) to (f) and Paragraph 19.2 shall apply. Where Deloitte Tax acts as a processor, the Contract shall set out the scope of the processing carried out by Deloitte Tax in relation to the Services.

### 19.1 If Deloitte Tax Is Acting As Data Controller

(a) Each of the Client and Deloitte Tax shall be considered to be a controller in respect of Personal Data disclosed to Deloitte Tax by or on behalf of the Client and processed in connection with the Contract and the Services and each of the Client and Deloitte Tax shall comply with its obligations as a controller under the Data Protection Legislation in respect of Personal Data processed by it in connection with the Contract and the Services.

(b) The Client acknowledges that Deloitte Tax may process Personal Data as a controller for the purpose of, or

in connection with the Services to comply with: (i) applicable legal, professional or regulatory requirements; (ii) requests and communications from competent authorities as permitted by law; and (iii) administrative, financial accounting, risk analysis, client relationship and other reasonable business purposes.

(c) The Client shall collect any necessary permission, provide any necessary notice and do all such other things as are required under the Data Protection Legislation in order for it to disclose Personal Data to Deloitte Tax for the purposes described in Paragraph 19.1(b) and such other purposes as may be described in the Contract.

(d) Deloitte Tax shall process the Personal Data as reasonably required to provide the Services, meet its legal or regulatory obligations or for its other reasonable business purposes (including quality control and administration) and may disclose Personal Data to any third parties including its Subcontractors, regulators and any party based in any jurisdiction including a jurisdiction outside the EEA provided that such disclosure is reasonably required in connection with such purposes and is at all times in compliance with the Data Protection Legislation that applies to Deloitte Tax in its performance of the Services.

## **19.2 If Deloitte Tax Is Acting As Data Processor**

(a) Where Deloitte Tax may process Personal Data as a processor Deloitte Tax shall: (i) only process Personal Data: (A) to the extent necessary to provide the Services; (B) in accordance with the specific reasonable instructions of the Client (except to the extent, in the reasonable opinion of Deloitte Tax, such instructions infringe the Data Protection Legislation or other applicable law, in which case Deloitte Tax shall notify the Client); or (C) as required by any competent authority or law that applies to Deloitte Tax in its performance of the Services; (ii) implement appropriate technical and organizational measures designed to provide a level of security appropriate to the risk relating to its processing of the Personal Data and any security measures specified in the Contract; (iii) keep, and require that its personnel and agents keep, Personal Data confidential in accordance with Deloitte Tax's confidentiality obligations contained in Paragraph 10(a); (iv) notify the Client in writing without undue delay, and provide reasonable cooperation after becoming aware of a personal data breach (that is, a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, Personal Data processed by Deloitte Tax) relating to Personal Data in Deloitte Tax's possession or control; (v) provide reasonable cooperation and assistance to the Client in relation to any request by a data subject to have access to Personal Data held about them or in relation to a reasonable request, allegation or complaint by a competent authority or data subject, including notifying the Client in writing without undue delay of receipt of any such request (except to the extent prevented from doing so by applicable law); (vi) be entitled to recover any reasonable costs incurred in complying with Paragraph 19.2(a)(v) above, or as result of assisting the Client in meeting its obligations under the Data Protection Legislation; (vii) subject to applicable legal, professional or regulatory requirements or business practices, at the reasonable request of the Client, delete or return all Personal Data to the Client on termination or expiry of the Contract and in such circumstance the provisions of Paragraph 19.1 apply.

(b) To the extent required by Data Protection Legislation applicable to Deloitte Tax in its performance of the Services, Deloitte Tax shall maintain a record of its processing activities and provide such cooperation and information to the Client as is reasonably necessary for the Client to demonstrate compliance with its obligations pursuant to Data Protection Legislation. Such cooperation shall include permitting the Client, at the Client's sole cost and expense, to audit Deloitte Tax's compliance with this Paragraph 19.2 provided that (unless expressly required otherwise by any competent authority): (i) reasonable notice of not less than thirty (30) days is given of any proposed audit and the parties shall, acting reasonably, agree to the scope and parameters of any such audit; (ii) to the extent the audit scope is covered in any audit carried out for Deloitte Tax by an independent third party auditor within twelve (12) months prior to the Client's audit request and there have been no material changes to the controls audited, Deloitte Tax may share the report to the extent relevant to the Client and the disclosure of such report shall be deemed to satisfy the audit request made by the Client; (iii) where, acting reasonably, a specific audit is still required by the Client, such audit shall be conducted during regular business hours, subject to Deloitte Tax's policies and confidentiality requirements and may not unreasonably interfere with Deloitte Tax's business activities; (iv) the audit shall be subject to Deloitte Tax's duties of confidentiality owed to any of its

clients, personnel or other parties; and (v) the rights granted in this Paragraph 19.2(b) may not be conducted more than once in any calendar year.

(c) The Client authorizes Deloitte Tax to use any Subcontractor, including any Deloitte Entity, to process Personal Data as a subprocessor of Deloitte Tax provided that Deloitte Tax shall (i) procure that such processing is subject to a written contract or other legal act with such subprocessor containing data protection obligations no less onerous than those set out in this Paragraph 19.2; and (ii) remain liable for the acts and omissions of any such subprocessor with respect to the processing of Personal Data to the same extent Deloitte Tax would be liable if it had caused such acts or omissions. Deloitte Tax's material subprocessors who have been engaged to perform Services for Client, if any, are listed in the Contract.

(d) Deloitte Tax shall be entitled to (i) transfer Personal Data to, and (ii) process Personal Data in, any jurisdiction including a jurisdiction outside the EEA, including to any Subcontractor, provided that such transfer is either permissible or legitimized by a valid transfer mechanism under Data Protection Legislation or as otherwise permitted under the Contract.

## **20. Anti-corruption and Sanctions.**

(a) Deloitte Tax understands that the Client may be subject to laws that prohibit bribery and/or providing anything of value to government officials with the intent to influence that person's actions in respect of the Client. Deloitte Tax may be subject to similar laws and codes of professional conduct and has its own internal policies and procedures which prohibit illegal or unethical behaviors. In providing the Services, Deloitte Tax undertakes not to offer, promise or give financial or other advantage to another person with the intention of inducing a person to perform improperly or to reward improper behavior for the benefit of the Client, in each case, in violation of applicable law.

(b) Each party shall comply with all economic sanctions, export control, and import laws and regulations applicable to it in (or having an impact on) providing and receiving the Services under this Contract. The parties recognize that such laws and regulations restrict the export and reexport of the Services and Deliverables to jurisdictions subject to territorial economic sanctions (currently, e.g., Russia).

## **21. Disclosure Laws.**

The Deloitte Entities may be obligated to notify relevant authorities of certain types of arrangements and of proposals to implement such arrangements. The decision to make such a notification, its timing and content, is a matter that the Deloitte Entities reserve entirely to their sole discretion. The Deloitte Entities may also be obligated to notify those authorities of the participants in those arrangements. The Client may also have obligations under the same legislation to give notification of such arrangements. Where there are other current or future laws or regulations in any jurisdiction that require disclosure relevant to the Deloitte Entities Services, the Deloitte Entities will also comply with those disclosure requirements. For the avoidance of doubt nothing in this Contract restricts the Client from disclosing any Deliverables or other Advice to any relevant authority.

## **22. Counterparts and Language.**

This Contract may be signed in any number of counterparts (whether such counterparts are original or fax or in the form of a pdf attachment to an e-mail). Each signed counterpart shall be deemed to be an original thereof, but all the counterparts shall together constitute one and the same instrument. Where there are versions of the Contract in the English language and another language, in the event of any discrepancies between versions, the English language version shall prevail.

## **23. Entire Agreement, Modification and Effectiveness.**

Nothing discussed prior to execution of the Contract induced, nor forms part of, the Contract except to the extent

repeated in this Contract. This Contract supersedes any previous agreement, understanding or communication, written or oral, relating to its subject matter. No variation to the Contract shall be effective unless it is documented in writing and signed by authorized representatives of both parties, provided, however, that the scope of the Services may be changed by agreement of the parties in writing, including by e-mail or fax. If Deloitte Tax has already started work (e.g., by gathering information, project planning or giving initial advice) at the request of the Client then the Client agrees that this Contract is effective from the start of such work.

#### **24. Survival and Interpretation and Third-Party Beneficiary.**

- (a) Any provisions of the Contract which either expressly or by their nature extend beyond the expiration or termination of this Contract shall survive such expiration or termination.
- (b) If any provision of the Contract is found by a court of competent jurisdiction or other competent authorities to be unenforceable, in whole or in part, such provision or the affected part shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein. **Each of the provisions of the Contract or any Work Order shall apply to the fullest extent of the law, whether in contract, statute, tort (including without limitation negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy.** Any references herein to the term "including" shall be deemed to be followed by "without limitation".
- (c) Deloitte Entities are intended third-party beneficiaries of the Contract. Each such Deloitte Entity may in its own right enforce such terms, agreements and undertakings.

#### **25. Governing Law and Submission to Jurisdiction.**

This Contract, and all matters relating to it (including non-contractual obligations) shall be governed by, and construed in accordance with, the laws of the State of New York (without giving effect to the choice of law principles thereof). Any action or proceeding arising out of or relating to this Contract or the Services shall be brought and maintained exclusively in New York County, the State of New York. Subject to Paragraph 26, the parties hereby expressly and irrevocably: (i) submit to the exclusive jurisdiction of such courts for the purposes of any such action or proceeding and (ii) waive, to the fullest extent permitted by law, any defense of inconvenient forum to the venue and maintenance of such action in any such courts. Nothing in this paragraph will prevent either party, at any time before or after the dispute resolution procedures are invoked, from commencing legal proceedings to protect any intellectual property rights, trade secrets or confidential information or to preserve any legal right or remedy. **DELOTTE TAX AND THE CLIENT HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM RELATING TO THE CONTRACT.**

#### **26. Dispute Resolution.**

The parties agree to attempt in good faith to resolve any dispute or claim arising out of or in connection with the Contract promptly through negotiations between senior management. If the matter is not resolved through negotiation, then either party may request that a good faith attempt is made to resolve the dispute or claim by participating in an Alternative Dispute Resolution ("ADR") procedure. If the dispute or claim has not been resolved within sixty (60) days of a request being made for reference to ADR, then legal proceedings may be commenced in respect of the matter. Nothing in this paragraph prevent either party, at any time before or after the dispute resolution procedures are invoked, from commencing legal proceedings to protect any intellectual property rights, trade secrets or confidential information or to preserve any legal right or remedy.

#### **27. Third Parties and Internal Use.**

Deloitte Tax acknowledges that Deloitte Tax has not placed any limitations on the Client's disclosure of the tax treatment or tax structure associated with the tax services or transactions described in the Contract. Nothing in

this paragraph shall be construed as limiting or restricting disclosure of the tax treatment or tax structure of the transaction as described in Rule 3501(c)(i) of PCAOB Release 2005-014, or IRC sections 6011 and 6111 and related IRS guidance. The Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the tax services or transactions described in the Contract. All Services shall be solely for the Client's informational purposes and internal use, and this engagement does not create privity between Deloitte Tax and any person or party other than the Client ("third party"). This engagement is not intended for the express or implied benefit of any third party. Unless otherwise agreed to in writing by Deloitte Tax, no third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports, or other Services of Deloitte Tax. In the event of any unauthorized reliance, the Client agrees to indemnify and hold harmless Deloitte Tax and its personnel from all third-party claims, liabilities, costs and expenses.

## Deloitte Tax LLP Privacy Statement

Last revised: January 1, 2023

### Introduction

This Privacy Statement explains what personal information we may collect about you in connection with our services engagement and how this personal information may be used and shared. This Privacy Statement also sets out your rights in relation to your personal information and tells you who you can contact if you have questions.

### To whom does this Privacy Statement apply and what does it cover?

This Privacy Statement applies to Deloitte Tax LLP (also referred to as "Deloitte Tax", "we", "us", and "our"), an entity within the Deloitte Network. As used in this Privacy Statement, the "Deloitte Network" refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms and their related entities. DTTL and each of its member firms are legally separate and independent entities. Please see [deloitte.com/about](#) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

This Privacy Statement sets out how we will process your personal information as part of our provision of tax, social security and (in certain jurisdictions outside of the United States) immigration related services as may be relevant to you. Deloitte Tax is providing these services either under a direct contract with you or via a contract with another person (such as a company or a partnership or a trustee) who has asked us to provide the services.

Your personal information will be protected and handled with consideration for its confidentiality and Deloitte Tax will only disclose it as set out in the "To whom will we disclose your personal information?" section below.

In this Privacy Statement, we refer to handling, collecting, protecting and storing your personal information as "processing".

### What personal information do we collect?

Deloitte Tax may collect personal information relating to you such as:

- name
- contact details (such as work or home address, email and phone numbers)
- date of birth
- government identifiers (such as social security number and passport details)
- financial information
- calendar data (where applicable)

In order to provide services to you, Deloitte Tax may receive and also need to process personal information about you that may be considered special category (or "sensitive") personal information under certain U.S. State laws (special category personal information is considered to include information about your social security, driver's license, state identification card, or passport numbers; non-Deloitte account username or number or financial account, debit card, or credit card number in combination with credentials allowing access to such accounts; racial or ethnic origin; immigration or citizenship status; religious or philosophical beliefs; trade union membership; genetic or biometric data for identification purposes; precise geolocation; political opinions; medical or health conditions; or sex life or sexual orientation. Sensitive personal information also includes the contents of your personal mail, email, or text messages unless we are the intended recipient). Special category personal information about you includes information that may be reasonably inferred from other information that we receive.

Where we receive special category personal information or other information from which special category personal information can be reasonably inferred, we will, where required by law, require explicit consent in order to process it.

### How do we collect personal information?

Deloitte Tax may collect personal information about you in different ways:

- you may provide it directly to us
- we may obtain it because of the services that Deloitte Tax provides or has previously provided
- we may receive it from other members of the Deloitte Network or from third parties, such as your employer/partnership, or a tax authority and/or other relevant authority/administrative bodies
- we may observe or infer it from the information you provide to us and/or the way you interact with us

This personal information can be received in any manner, including in-person discussions, telephone conversations, and electronic or other written communications.

Without access to all the personal information that we need, we may be unable to provide or complete the services.

Where another party (such as a company or a partnership or any third parties acting on your or their behalf) provides your personal information to us, they must also comply with their obligations under the relevant privacy laws and regulations. If you believe that the entity for whom you work or a third party has not provided you with details of the personal information that it holds about you and/or has not obtained your authority to provide us with that personal information for processing as described in this Privacy Statement, then please contact such entity directly.

### Disclosing personal information to us relating to third parties

If any personal information which you provide to us relates to any third party, for example a spouse or civil partner, individuals(including children) who depend on you financially, or a joint account holder or a beneficiary or trustee of a trust, then by providing us with their personal information you will need to ensure that you have obtained any necessary permissions from those persons to the use of their personal information in the way set out in this Privacy Statement, or you are otherwise permitted to give us this personal information. You should share a copy of this Privacy Statement with those other individuals before disclosing any personal information about them to us.

### How do we use your personal information?

Deloitte Tax processes personal information about you to:

- establish or maintain our relationship with you
- provide services to you and/or family member(s) or to the entity that has engaged us to provide the services

We may also use your personal information for the purposes of, or in connection with:

- compliance with applicable legal, regulatory or professional requirements
- protecting our rights and/or property

Any personal information that we have about you may be de-identified and maintained and used by us without re-identifying such information. Such de-identified information is not subject to the terms of this Privacy Statement.

### On what basis do we process personal information about you?

This Privacy Statement sets out the grounds upon which we rely in order to process your personal information.

We may use your personal information for the purposes outlined above because:

(a) where relevant, we have a contract with you to provide services and processing your personal information is necessary for the performance of such contract;

or (b) we have a legitimate interest in processing your personal information, which may be to:

- provide services to you and/or to the entity that has engaged us to provide the services;
- support the management of our client engagements;
- evaluate, develop or improve our services or products; or
- protect our business interests;

or (c) we are subject to legal, regulatory or professional obligations.

### To whom will we disclose your personal information?

In connection with one or more of the purposes outlined in this Privacy Statement, we may disclose your personal information to:

- other members of the Deloitte Network
- those with whom you have requested us to share information, such as your spouse or civil partner
- competent authorities, including courts and authorities regulating us or another member of the Deloitte Network, in each case to comply with legal, regulatory or professional obligations or requests
- vendors and administrative, support, infrastructure and other service providers handling your information on our behalf; in each case, such vendors and service providers will be contractually bound by confidentiality and privacy obligations consistent with the obligations in this Privacy Statement
- third parties to whom we disclose information in the course of providing services to you or to the entity that has engaged us to provide the services

Any personal information that we have referenced above under "What personal information do we collect?" may be disclosed to the third parties identified in this section for the purposes set forth herein.

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## Deloitte Tax LLP Privacy Statement

Last revised: January 1, 2023

Please note that some of the recipients of your personal information referred to above may be based in countries or regions without data protection rules similar to those in effect in your area of residence. In such cases, adequate safeguards will be in place to protect your personal information.

For further details about the transfers described above and the adequate safeguards used by Deloitte Tax with respect to such transfers, please contact us using the details below.

### Do we sell your personal information?

We do not sell your personal information.

### How do we keep your personal information secure?

We have in place reasonable commercial standards of technology and operational security to protect your personal information from loss, misuse and unauthorized access, disclosure, alteration or destruction. Only authorized personnel, with appropriate awareness of privacy obligations, are provided access to your personal information.

### How long will we keep your information?

We retain personal information as long as is necessary to fulfill the purposes identified in this Privacy Statement or (i) as otherwise necessary to comply with applicable laws or professional standards, or (ii) as long as the period in which litigation or investigations might arise in respect of our services.

### What are your rights in relation to your personal information?

You may have various rights in relation to your personal information. In particular, you have a right to:

- obtain confirmation that we are processing your personal information and request a copy of the personal information we hold about you
- ask that we update the personal information we hold about you, or correct such information that you think is inaccurate or incomplete

Depending on the jurisdiction in which you are located, you may also have the right to:

- ask that we delete personal information that we hold about you, or restrict the way in which we use your personal information
- withdraw consent to our processing of your personal information (to the extent our processing is based on your consent)
- ask us to stop or start sending you marketing messages at any time
- obtain and/or move your personal information to another service provider
- object to our processing of your personal information
- request that we provide the following information regarding the personal information we hold about you
  - the categories and/or specific pieces of personal information we collected
  - the categories of sources from which personal information is collected
  - the business or commercial purpose for collecting personal information
  - the categories of third parties with whom we shared personal information

Where our processing of special category personal information is reliant on your consent and you withdraw that consent, we will cease processing the relevant information for the purposes of providing our services and the effect maybe that we are no longer able to provide the services.

However, we may still retain a copy of the relevant information for as long as necessary to comply with applicable laws or professional standards, or as long as the period in which litigation or investigations might arise in respect of our services.

To exercise any of your rights under applicable law described above regarding your personal information, complete our Personal Information Request Form or call us at this toll-free number +1-844-919-0711. When calling us, please provide your full name, mailing address, email address and the specific type of request you are making. You may also have a right to appeal a denial of your request by completing the Personal Information Request Appeal Form (available at <https://datasubject.deloitte.com/appeal-form>).

For individuals in the EU and Switzerland, you may contact your European or Swiss data protection authority regarding our processing of your personal information.

We will not discriminate against you for exercising any of your rights with respect to your personal information.

### How do we verify your identity when you submit a data subject request?

For certain personal information requests, we must first verify your identity before processing your request. To do so, we may ask you to provide us with your full name, contact information, and relationship to Deloitte. Depending on your request, we may ask you to provide additional information. Once we receive this information, we will then review it and determine whether we are able to match it to the information Deloitte maintains about you to verify your identity.

### How do we process third party requests?

If you are submitting a personal information request on behalf of someone other than yourself, please complete our Personal Information Request Form (<https://datasubject.deloitte.com/>) and include proof that you are authorized to make the request. This may be in the form of a written authorization signed by the person whom you are acting on behalf of or a valid power of attorney.

### Privacy Shield Notice

Deloitte LLP and its United States affiliates, including Deloitte Tax, adhere to the EU-U.S. and Swiss Privacy Shield Framework as set forth by the U.S.

Department of Commerce with respect to personally identifiable information that is transferred from the European Economic Area, the United Kingdom and Switzerland to the United States within the scope of their Privacy Shield certifications. To learn more, see our Privacy Shield Notice (available at [https://www2.deloitte.com/us/en/footerlinks1/privacy-shield.html?cid=bottom%20\\_privacy-shield](https://www2.deloitte.com/us/en/footerlinks1/privacy-shield.html?cid=bottom%20_privacy-shield)).

### Changes to this Privacy Statement

In addition to describing our current privacy practices, this Privacy Statement also describes the categories of personal information we collected, disclosed, or sold during the preceding 12 months. We may modify or amend this Privacy Statement from time to time at our discretion. When we make changes to this Privacy Statement, we will amend the revision date at the top of this page and the modified or amended Privacy Statement shall apply to you and your personal information as of that revision date. We encourage you to review the Privacy Statement on our website (available at [https://www2.deloitte.com/us/en/footerlinks1/tax-privacy.html?cid=bottom\\_tax-privacy](https://www2.deloitte.com/us/en/footerlinks1/tax-privacy.html?cid=bottom_tax-privacy)) periodically to be informed about how we are protecting your personal information.

### Contact us

If you have any questions or concerns regarding this Privacy Statement or your personal information, please contact our data protection officer by email at [USPrivacyQuestions@deloitte.com](mailto:USPrivacyQuestions@deloitte.com) or call us at +1-844-919-0711. Our European Union representative, Deloitte Tax EU Privacy Rep Limited, can be contacted by email at [EUPrivateRep@deloitte.com](mailto:EUPrivateRep@deloitte.com).

**Exhibit 2**

**Tax Restructuring Engagement Letter**



Deloitte Tax LLP  
30 Rockefeller Plaza  
New York, NY 10112  
Tel: 212-492-4000  
Fax: 212-489-1687  
[www.deloitte.com](http://www.deloitte.com)

June 16, 2023

Ms. Laura Crossen  
Bed Bath & Beyond Inc.  
650 Liberty Avenue  
Union, NJ 07083

Dear Ms. Crossen:

Thank you for choosing Deloitte Tax LLP (“Deloitte Tax” or “our”) to provide tax advisory services (the “Services”) to Bed Bath & Beyond Inc. and its subsidiaries and/or affiliates (“Client”) in connection with Client’s bankruptcy filing under Chapter 11 of Title 11 the U.S. Code. This engagement letter (the “Engagement Letter”) describes the scope of our Services, the respective responsibilities of Deloitte Tax and Client, and the fees associated with such Services.

Client and Deloitte Tax agree that the terms of this Engagement Letter will apply to all Services provided by Deloitte Tax to Client during the period beginning April 23, 2023 through the date on which Client emerges from bankruptcy, unless such services are the subject of a separate written agreement entered into between Deloitte Tax and Client.

## SCOPE OF SERVICES

Deloitte Tax has agreed to perform the Services set forth below related to tax matters arising in connection with Client’s debt restructuring and/or bankruptcy filing. The Services, as requested by Client and agreed to by Deloitte Tax, are as follows:

- a) Advise Client as it consults with its legal and financial advisors on the cash tax effects of restructuring, bankruptcy, and the post-restructuring tax profile, including transaction costs and/or plan of reorganization tax costs, and the cash tax effects of the Chapter 11 filing and emergence transaction, including obtaining an understanding of Client’s financial advisors’ valuation model to consider the tax assumptions contained therein;
- b) Advise Client regarding the restructuring and bankruptcy emergence process from a tax perspective, including analyzing various structuring alternatives and modification of debt;
- c) Advise Client on the cancellation of indebtedness income for tax purposes under Internal Revenue Code (“IRC”) section 108, including cancellation of debt income generated from a restructuring, bankruptcy emergence transaction, and/or modification of the debt;
- d) Advise Client on post-restructuring tax attributes and post-bankruptcy tax attributes (tax basis in assets, tax basis in subsidiary stock and net operating loss carryovers) available under the applicable tax regulations and the reduction of such attributes based on Client’s operating projections, including a technical analysis of the effects of Treasury Regulation Section 1.1502-28 and the interplay with IRC sections 108 and 1017;
- e) Advise Client on the tax consequences resulting from a section 382 “ownership change” including analyzing the net built-in gain or net built-in loss position;

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- f) If eventually applicable, advise Client on the effects of tax rules under IRC sections 382(l)(5) and (l)(6) pertaining to the post-bankruptcy net operating loss carryovers and limitations on their utilization, and Client's ability to qualify for IRC section 382(l)(5);
- g) Advise Client as to the treatment of post-petition interest for federal and state income tax purposes, including the applicability of the interest limitations under IRC section 163(j);
- h) Advise Client as to the state and federal income tax treatment of pre-petition and post-petition reorganization costs including restructuring-related professional fees and other costs, the categorization and analysis of such costs, and the technical positions related thereto;
- i) Advise Client with its evaluation and modeling of the tax effects of liquidating, disposing of assets, merging or converting entities as part of the restructuring, including the effects on federal and state tax attributes, state incentives, apportionment and other tax planning;
- j) Advise Client on state income tax treatment and planning for restructuring or bankruptcy provisions in various jurisdictions including cancellation of indebtedness calculations, adjustments to tax attributes and limitations on tax attribute utilization;
- k) Advise Client on responding to tax notices and audits from various taxing authorities;
- l) Assist Client with identifying potential tax refunds and advise Client on procedures for tax refunds from tax authorities;
- m) Advise Client on income tax return reporting of restructuring and/or bankruptcy issues and related matters;
- n) Assist Client with documenting as appropriate, the tax analysis, development of Client's opinions, recommendation, observations, and correspondence for any proposed restructuring alternative tax issue or other tax matter described above (does not include preparation of information for tax provision or financial reporting purposes);
- o) Advise Client with non-U.S. tax implications and structuring alternatives;
- p) Advise Client with its efforts to calculate tax basis in the stock of each of Client's subsidiaries or other equity interests;
- q) Advise Client with its efforts to calculate tax basis in assets by entity;
- r) As requested by Client and as may be agreed to by Deloitte Tax, advise Client regarding other state, federal, or international income tax questions that may arise in the course of this engagement;
- s) As requested by Client and as may be agreed to by Deloitte Tax, assist in documenting as appropriate, the tax analysis, development of Client's opinions, recommendation, observations, and correspondence for any proposed debt restructuring or combination alternative tax issue or other tax matter described above; and

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- t) As requested by Client and as may be agreed to by Deloitte Tax, advise Client regarding other state or federal income tax questions (e.g., ability to take worthless stock deduction) that may arise in the course of this engagement.

The performance of the Services by Deloitte Tax may be based upon a review of various documentation including, but not limited to, legal opinions and books and records (collectively, "books and records") relevant to Client's transactions and business activity that Client provides to Deloitte Tax. With respect to such Services, Deloitte Tax is entitled to assume without independent verification the accuracy of all representations, assumptions, information and data provided by Client and its representatives. Deloitte Tax may ask Client to clarify or supplement information provided in this context.

From time to time additional Deloitte Tax services may be requested by Client, at which point, and to the extent agreed to by Deloitte Tax, an addendum ("Addendum") setting forth the scope of such services and the effective date of the performance thereof shall be executed as an addition to this Engagement Letter. The Addendum shall be executed by authorized representatives of Client and Deloitte Tax and shall become a part of this Engagement Letter. In the event of any inconsistency in the terms set forth in this Engagement Letter and the attached General Business Terms and Privacy Notice, the terms of this Engagement Letter shall control. In the event of any inconsistency in the terms set forth in this Engagement Letter and the terms of any Addendum hereto, the terms of this Engagement Letter shall control. Notwithstanding the immediately preceding sentence, in the event that an Addendum expressly provides that certain provisions therein shall control over specified provisions of this Engagement Letter, then, to the extent that such provisions of the Addendum conflict or are inconsistent with the specified provisions of this Engagement Letter, such provisions of the Addendum shall control. If an Addendum is not executed, as previously described, the terms of this Engagement Letter will apply to the additional Deloitte Tax services provided.

## **TAX POSITIONS AND POTENTIAL PENALTIES**

In accordance with our professional standards, should Deloitte Tax become aware during the performance of our Services of tax positions for which Client or Deloitte Tax may be subject to potential penalties by taxing authorities, Deloitte Tax will discuss whether such penalties may be avoided through adequate disclosure to taxing authorities. Client should be aware that in certain instances, the disclosure requirements applicable to Deloitte Tax, as a tax return preparer, may exceed those applicable to Client.

## **ECONOMIC SUBSTANCE PENALTY**

Federal law imposes a strict liability penalty of 20% (or 40% for transactions not adequately disclosed) of the portion of any underpayment attributable to the disallowance of claimed tax benefits by reason of a transaction failing to meet the requirements of the codified economic substance doctrine (IRC section 7701(o)) or any similar rule of law. Where Deloitte Tax advises whether the codified doctrine is relevant to any of Client's transaction(s), such analysis will be based on existing judicial, regulatory and administrative guidance. Client should understand that, because the Internal Revenue Service ("IRS") has not provided substantive guidance regarding the relevance of the codified doctrine or when the associated penalty will be asserted, the IRS could assert that Client's transaction fails the requirements of the codified doctrine and assert the associated penalty notwithstanding Deloitte Tax's analysis or conclusion that the codified doctrine is not relevant. Due to the strict liability nature of the penalty, Client cannot show reasonable cause by establishing reliance upon any advice received from Deloitte Tax.

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June 16, 2023

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## REPORTABLE TRANSACTIONS

The IRS and several states have promulgated rules that require taxpayers to disclose their participation in reportable transactions by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy of that disclosure form with the IRS and/or the applicable state authority. These rules impose significant disclosure obligations that may encompass transactions entered into in the normal course of business. The Services that are the subject of this Engagement Letter do not include any obligation by Deloitte Tax to identify any reportable transactions or disclosure obligations. Any services regarding reportable transactions will be provided under the terms of a separate engagement letter. Client is responsible for ensuring that it has properly disclosed all reportable transactions; failure to make required disclosure will result in substantial penalties. Deloitte Tax will not be liable for any penalties resulting from Client's failure to accurately and timely file any required reportable transaction disclosure.

## ACKNOWLEDGMENTS AND AGREEMENTS

The Services will be performed in accordance with the *Statement on Standards for Consulting Services* established by the American Institute of Certified Public Accountants ("AICPA"). Services to be performed by Deloitte Tax will be established by mutual agreement and can be changed or modified in the same manner. Deloitte Tax will promptly inform Client of any circumstances that warrant a change in the scope of the specific services to be provided, and similarly, Client agrees to notify Deloitte Tax promptly if modifications to the Services are requested.

Client acknowledges and agrees that the Services provided pursuant to this Engagement Letter will be based solely upon:

- a) The representations, information, documents and other facts provided to Deloitte Tax by Client, its personnel and any representatives thereof;
- b) Deloitte Tax's assumption that there will be timely execution, delivery, and performance, as may be required, by any representation or documents submitted by Client with respect to the Deloitte Tax Services;
- c) Client's understanding that Deloitte Tax will only be responsible to provide tax advice with respect to the specific matter, transaction or question actually presented by Client, including the type of tax and the taxing jurisdiction specifically identified by Client (e.g., federal, foreign, state, local, sales, excise, etc.);
- d) Client's understanding that any tax advice provided pursuant hereto will be based upon the law, regulations, cases, rulings, and other tax authority in effect at the time specific tax advice is provided. If there are subsequent changes in or to the foregoing tax authorities (for which Deloitte Tax shall have no specific responsibility to advise Client), Client acknowledges that such changes may result in that tax advice being rendered invalid or necessitate (upon Client's request) a reconsideration of that prior tax advice;
- e) Client's understanding that the results of Deloitte Tax's tax advice may be audited and challenged by the IRS and other tax agencies, who may not agree with our positions. In this regard, Client understands that the result of any tax advice is not binding on the IRS, other tax agencies or the

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courts and should never be considered a representation, warranty, or guarantee that the IRS, other tax agencies or the courts will concur with our advice or opinion;

- f) Client's understanding that the review of documents [and tax returns] under this Engagement Letter does not constitute an engagement to provide audit, compilation, review or attest services as described in the pronouncements on professional standards issued by the AICPA or the U.S. Public Company Accounting Oversight Board;
- g) Client's understanding that Deloitte Tax, as a result of providing such tax advice, is under no obligation to represent Client with respect to any such challenge or an administrative or judicial challenge thereof. Deloitte Tax may be available to represent Client before the appropriate taxing authorities, if permissible, for an additional fee that is mutually agreed upon; and
- h) Client's understanding that Client will maintain ultimate responsibility for all management decisions and management functions. Client understands and agrees that the ultimate responsibility with respect to the appropriate application and interpretation of any oral or written communications rests with management of Client. Deloitte Tax will not be held liable for any misinterpretations of oral or written communications regarding the application of tax advice.

Although Deloitte Tax may in certain circumstances provide Client with drafts of a deliverable before it is finalized, Client understands that Client may not rely upon any of the analysis, conclusions, or recommendations unless and until the final deliverable is issued. Any part of our analysis, including the recommendations or conclusions may change between the time of any draft and the issuance of a final deliverable.

### **CONSENT FOR DISCLOSURE AND USE OF TAX RETURN INFORMATION**

Client authorizes that any and all information (i) furnished to Deloitte Tax for or in connection with the Services under this Engagement Letter, (ii) derived or generated by Deloitte Tax from the information described in (i) above, or (iii) associated with prior years' tax return information in the possession of Deloitte Tax may, for a period of up to eight (8) years from the end of the tax year to which the information relates, be disclosed to and considered and used by any Deloitte Tax affiliate, related entity (or its affiliate) or subcontractor, in each case, whether located within or outside the United States, engaged directly or indirectly in providing Services under this Engagement Letter, tax planning or preparation of tax returns, audited financial statements, or other financial statements or financial information as required by a government authority, municipality or regulatory body. Additionally, Client authorizes Deloitte Tax to disclose Client's tax information to Client's legal and other advisors and necessary. Disclosures under this paragraph may consist of all information contained in Client's tax returns; if Client wishes to request a more limited disclosure of tax return information, Client must inform Deloitte Tax. Client acknowledges that Client's tax return information may be disclosed to Client's legal and other advisors and Deloitte Tax affiliates, related entities (or their affiliates) or subcontractors located outside of the United States.

### **FEES AND EXPENSES**

The Deloitte Tax fees for Services are based on the amount of professional time incurred and the below agreed-upon hourly rates. The hourly rates vary depending upon the experience level of the professionals involved. In addition, the hourly rates of Washington National Tax and other subject matter specialists exceed the hourly rates of our local office professionals.

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Partner/Principal/Managing Director	\$670
Senior Manager	\$600
Manager	\$500
Senior	\$250
Staff	\$200

In the normal course of business, Deloitte Tax revises its hourly rates to reflect changes in responsibilities, increased experience, geographical differentials, and increased costs of doing business. Changes in the foregoing agreed-upon hourly rates will be subject to Client's approval in advance and will be noted on the invoices for the first time period in which the revised rates become effective.

Reasonable out-of-pocket expenses, including travel (with air travel based on coach fares), and an allocation of estimated administrative and technology costs incurred (e.g., report production, research materials, document delivery services, and other administrative and technology costs) are reflected as additional amounts on the bills.

In addition, in connection with the engagement Deloitte Tax will be entitled to compensation for any time and actual reasonable out-of-pocket expenses including, without limitation, reasonable legal fees and expenses that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings relating to the Client, including, without limitation, those relating to Client but arising other than as a result of or in connection with this agreement.

Upon the commencement of any Chapter 11 proceeding, Deloitte Tax expects to apply for compensation for professional services rendered and for reimbursement of expenses incurred, in accordance with applicable provisions of Title 11 of the United States Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure, the applicable local rules of bankruptcy procedure (the "Local Rules") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under Bankruptcy Code § 330. In such event, payment of fees and reimbursement of expenses will be subject to ultimate allowance and approval by the Bankruptcy Court (as defined below). However, in the interim, Client will ask the Bankruptcy Court for approval to allow Deloitte Tax to submit invoices to Client for prompt payment in accordance with the Local Rules or practices of the Bankruptcy Court regarding monthly payment of professional fees and expenses. Accordingly, Deloitte Tax will provide Client with an invoice on a periodic basis, with the invoice due and payable pursuant to the payment procedures adopted by the Bankruptcy Court in Client's Chapter 11 proceeding. If applicable, payment of these invoices will be made by Client on an interim basis subject to approval and allowance upon application to and order by the Bankruptcy Court.

Client agrees that Client will promptly seek the Bankruptcy Court's approval of this engagement and the Engagement Letter. The application, proposed order and other supporting documents (collectively, the "Application") submitted to the Bankruptcy Court seeking its approval of this engagement must be satisfactory to Deloitte Tax in all respects. In addition to Deloitte Tax's other rights or remedies hereunder, Deloitte Tax may, in its sole discretion and without any liability arising there from, terminate this engagement in the event that (a) a third party objects or threatens to object, or Deloitte Tax reasonably believes that a third party may object, in the form of an objection or otherwise, to Deloitte Tax's retention by Client on the terms and conditions set forth in this Engagement Letter, (b) a final order authorizing the employment of Deloitte Tax is not issued by the Bankruptcy Court on or before sixty (60) days from the filing date of Client's Chapter 11 petition on the terms and conditions set forth herein, or on such other

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terms and conditions as are satisfactory to Deloitte Tax, or (c) the Application is denied by the Bankruptcy Court. In such event, Client hereby agrees to withdraw or amend, promptly upon Deloitte Tax's request, any Application filed or to be filed with the Bankruptcy Court to retain Deloitte Tax's services in the Chapter 11 proceeding.

For purposes of this Engagement Letter, "Bankruptcy Court" shall mean the United States Bankruptcy Court with which Client files a Chapter 11 petition.

#### ACCEPTANCE

This Engagement Letter, together with the General Business Terms attached hereto, constitutes the entire agreement between Client and Deloitte Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and Deloitte Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to our office. Your signature constitutes Client's consent to disclosure and use of Client's tax return information in the manner described above. Your signature also constitutes acknowledgment of receipt of the attached Privacy Notice. Thank you for giving Deloitte Tax the opportunity to serve you. If you have any questions regarding the Services described in this Engagement Letter, or any other assistance that Deloitte Tax may provide to you, please feel free to contact me at 212-436-7815.

Very truly yours,

DELOITTE TAX LLP

By:   
Elias Tzavelis  
Partner

#### AGREED AND ACCEPTED

Bed Bath & Beyond Inc., on behalf of itself and its subsidiaries and/or affiliates

By:   
Laura Crossen

Date: 6/20/2023

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## **DELOITTE TAX LLP GENERAL BUSINESS TERMS**

### **1. Contract and Parties.**

(a) The engagement letter and any appendices and exhibits other than these General Business Terms (“Engagement Letter”) issued by Deloitte Tax LLP (“Deloitte Tax”) and addressed to the Client, a particular work order associated with such Engagement Letter (“Work Order”), if any, and these General Business Terms (together, the “Contract”) constitute the whole agreement between the Client and Deloitte Tax in relation to the services, delivered work product (including Advice as defined below) described in the Contract to be provided by Deloitte Tax (the “Services”) and Deloitte Tax’s responsibilities for providing the Services. Capitalized terms not defined in these General Business Terms shall have the meaning given to them in the Engagement Letter.

(b) This Contract is between the Client and Deloitte Tax. For the purposes of this Contract:

“Client” shall mean the entity specified in the Engagement Letter and shall include such of the Client’s subsidiaries and/or affiliates as identified in the Engagement Letter and/or Work Order or, if none is identified, all of the Client’s subsidiaries and affiliates. The signatory of the Engagement Letter represents and warrants that it has the power and authority to (i) sign the Contract, and (ii) to bind, itself and its subsidiaries and/or affiliates.

“Advice” shall mean all advice, opinions, reports and other work product in any form (including Deliverables) provided by or on behalf of Deloitte Tax and/or its Subcontractors as part of the Services.

“Content” means any publications, thought pieces or other content or materials that are provided by Deloitte Tax or through the Deloitte Technologies that are not an output of the Services.

“Deliverables” means any and all tangible work outputs of the Services to be delivered by Deloitte Tax as part of the Services, including written returns, reports, documents and other materials.

(c) Deloitte Tax may subcontract any Services under this Contract to any other Deloitte Entity and/or to any other third party, in either case whether within or outside of the United States (collectively “Subcontractor”). Additionally, Deloitte Tax may utilize other Deloitte Entities and third parties (in either case whether within or outside the United States) to provide administrative, infrastructure, hosting, the use of cloud-based solutions and other support services to Deloitte Tax (including with respect to the Deloitte Technologies). The Client’s relationship is solely with Deloitte Tax as the entity contracting to provide the Services. Each party to the Contract is an independent contractor and neither party is, nor shall be considered to be, the other’s agent, distributor, partner, fiduciary, joint venturer, co-owner, or representative.

(d) Deloitte Tax remains responsible to the Client for all of the Services performed or to be performed under this Contract, including Services performed by its Subcontractors. Accordingly, to the fullest extent possible under applicable law (i) none of the Deloitte Entities (except Deloitte Tax) will have any liability to the Client; (ii) the Client will not bring any claim or proceedings of any nature (whether in contract, tort, breach of statutory duty or otherwise, and including, but not limited to, a claim for negligence) in any way in respect of or in connection with this Contract against any of the Deloitte Entities (except Deloitte Tax); and (iii) the Client will also ensure that no Client subsidiary or affiliate which is not a party to the Contract brings any claim or proceedings of any nature (whether in contract, tort, breach of statutory duty or

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otherwise, and including, but not limited to, a claim for negligence) in any way in respect of or in connection with this Contract against any of the Deloitte Entities.

(e) "Deloitte Entities" means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its member firms and their respective subsidiaries and affiliates (including Deloitte Tax), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors (including the Subcontractors) and agents of all such entities. Neither DTTL nor, except as expressly provided herein, any member firm of DTTL, has any liability for each other's acts or omissions. Each member firm of DTTL is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names; and services are provided by member firms or their subsidiaries or affiliates and not by DTTL.

## **2. Responsibilities of the Client and of Deloitte Tax.**

### **(a) Responsibilities of the Client**

(i) The Client shall cooperate with Deloitte Tax and its Subcontractors in connection with the performance of the Services, including, without limitation, providing Deloitte Tax and its Subcontractors with reasonable facilities and timely access to data, information and personnel of the Client. The Client shall be responsible for the performance of its personnel and third parties retained by the Client, for the timeliness, accuracy and completeness of all data and information (including all financial information and statements) provided to Deloitte Tax and its Subcontractors by or on behalf of the Client and for the implementation of any Advice provided. Deloitte Tax and its Subcontractors may use and rely on information and data furnished by the Client or others without verification. The performance of the Services is dependent upon the timely performance of the Client's responsibilities under the Contract and timely decisions and approvals of the Client in connection with the Services. Deloitte Tax and its Subcontractors shall be entitled to rely on all decisions and approvals of the Client.

(ii) The Client shall be solely responsible for, among other things: (A) making all management decisions, performing all management functions and assuming all management responsibilities; (B) designating one or more individuals who possess suitable skill, knowledge, and/or experience, preferably within senior management to oversee the Services; (C) evaluating the adequacy and results of the Services; (D) accepting responsibility for implementing the results of the Services; and (E) establishing and maintaining internal controls, including, without limitation, monitoring ongoing activities. The provisions in the preceding sentence are not intended to and do not alter, modify or change in any manner the duties and obligations of Deloitte Tax as agreed to and set forth in this Contract. With respect to the data and information provided by the Client to Deloitte Tax or its Subcontractors for the performance of the Services, the Client shall have all rights required to provide such data and information and shall do so only in accordance with applicable law and with any procedures agreed upon in writing.

### **(b) Responsibilities of Deloitte Tax**

(i) The Services provided are not binding on tax or other governmental or regulatory authorities or the courts and do not constitute a representation, warranty, or guarantee that the tax or other governmental or regulatory authorities or the courts will concur with any Advice. Any Services provided by or on behalf of Deloitte Tax will be based upon the law, regulations, cases, rulings, and other tax authority in effect at the time the specific Services are provided. Subsequent changes in or to the foregoing (for which Deloitte Tax shall have no responsibility to advise the Client) may result in the Services provided by or on behalf of Deloitte Tax being rendered invalid.

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(ii) Except as specifically agreed to in writing, Deloitte Tax shall not provide Advice regarding the financial accounting treatment of any transaction implemented from the Services and will not assume any responsibility for any financial reporting with respect to the Services. Deloitte Tax shall have no responsibility to address any legal matters or questions of law, other than tax law in relation to the Services.

(iii) In formulating any Advice as part of the Services, Deloitte Tax may discuss ideas with the Client orally or show the Client drafts of such Advice. To the extent that the content of drafts or oral Advice are expected to be finalized and confirmed to the Client in writing, such confirmed Advice shall supersede any previous drafts or oral Advice and Deloitte Tax shall not be responsible if the Client or others choose to rely on, act or refrain from acting on the basis of any drafts or oral Advice.

(iv) Deloitte Tax will use its reasonable endeavors, acting in a commercially prudent manner, to carry out the Services in accordance with any timetable specified in the Contract. However, it is agreed that any dates specified in the Contract for the performance of any part of the Services, including delivery of any Advice, are estimated dates for planning purposes only. Deloitte Tax will notify the Client promptly if it expects or encounters any significant delays which will materially affect achievement of any timetable for delivery of the Services.

(v) Unless expressly agreed otherwise in writing, each item of Advice will be deemed accepted (and the Services or relevant part completed) when such Advice has been delivered in its final form and no material objection to the Advice or its content is notified by the Client to Deloitte Tax in writing within fourteen (14) days of delivery or when first use of the Advice is made by or on behalf of the Client, whichever occurs first.

### **3. Payment of Invoices.**

Deloitte Tax's invoices are due and payable by the Client upon presentation subject to any applicable Bankruptcy Court orders, rules and procedures. If payment of an invoice is not received within thirty (30) days of the invoice date or such later date as payment is permitted by any applicable Bankruptcy Court orders, rules or procedures ("Due Date"), Deloitte Tax reserves the right to charge interest at the rate of (i) 1½% per month or, if higher, (ii) the rate mandated or allowable by law, in each case compounded monthly to the extent allowable by law. Without limiting its other rights or remedies, Deloitte Tax shall have the right to suspend or terminate the Services entirely or in part if payment is not received by the Due Date. The Client shall be responsible for all taxes, such as VAT, sales and use tax, gross receipts tax, withholding tax, and any similar tax, imposed on or in connection with the Services, other than Deloitte Tax's income and property taxes. If any portion of an invoice is disputed, the Client shall notify Deloitte Tax within fifteen (15) days of receipt of the disputed invoice and pay the undisputed portion of that invoice by the Due Date.

### **4. Term.**

(a) This Contract or any Work Order hereunder, may be terminated in whole or in part by either party at any time, without cause, by giving written notice to the other party not less than thirty (30) days before the effective date of termination.

(b) Either party may terminate this Contract or any Work Order hereunder in whole or in part by written notice to the other on or at any time after the occurrence of a material breach by the other party of an obligation under the Contract or any respective Work Order hereunder and, if the breach is capable of remedy, the defaulting party failing to remedy the breach within 30 days of receipt of notice of such breach.

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(c) Deloitte Tax may terminate this Contract or any Work Order hereunder in whole or in part, with immediate effect upon written notice to the Client if Deloitte Tax determines that (i) a governmental, regulatory, or professional entity, or other entity having the force of law has introduced a new, or modified an existing, law, rule, regulation, interpretation, or decision, the result of which would render Deloitte Tax's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules; or (ii) circumstances change (including, without limitation, changes in ownership of the Client or of its affiliates) so that Deloitte Tax's performance of any part of the Contract would be illegal or otherwise unlawful or in conflict with independence or professional rules.

(d) Upon termination of the Contract or any Work Order hereunder for any reason, the Client will compensate Deloitte Tax in accordance with the terms of the Contract for the Services performed and expenses incurred through the effective date of termination.

(e) Termination of any part of the Contract shall not affect the remainder of the Contract. These General Business Terms shall continue to apply to any Work Order in force that has not itself been terminated in accordance with the provisions of Paragraphs 4(a), (b) or (c).

## **5. Ownership of Deloitte Property & Work Products.**

(a) To the extent that any property (whether tangible or intangible) of any Deloitte Entity is used or developed in connection with this Contract, such property, including work papers, shall remain the property of the relevant Deloitte Entity. Subject to payment of all of Deloitte Tax's fees due in connection with the Services and this Contract, the Client shall obtain a perpetual, royalty-free, non-exclusive, non-transferable license to use any Advice for the purpose set out in the Contract (or in the Advice) and in compliance with the provisions of this Contract. Deloitte Tax shall have ownership (including, without limitation, copyright and other intellectual property ownership) of the Advice and all rights to use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business, and the Client shall ensure that it and its subsidiaries and/or affiliates do not assert or cause to be asserted against any Deloitte Entity any prohibition or restraint from so doing. Any intellectual property and other proprietary rights in the material and data provided by the Client for performing the Services shall remain the property of the Client.

(b) Deloitte Tax and its Subcontractors, in connection with performing the Services, may develop or acquire general experience, skills, knowledge and ideas. Any Deloitte Entity may use and disclose such experience, skills, knowledge and ideas subject to the obligations of confidentiality set out in Paragraph 10.

(c) The Client shall also be entitled to have access to and use of those Deloitte Technologies supplied solely for the purposes of receiving the Services, and for no other purposes, in accordance with and subject to the provisions of the terms of use and licenses that may be applicable to such Deloitte Technologies as notified by Deloitte Tax and agreed by the Client (acting reasonably). Client shall be responsible for all personnel (including other third parties, such as advisors) that Client and Deloitte Tax have agreed shall have access to the Deloitte Technologies in connection with the Services. As between the Client and Deloitte Tax, and for the benefit of the respective Deloitte Entity owning the Deloitte Technologies, Deloitte Tax and/or the respective Deloitte Entity will own and retain ownership of all intellectual property rights and other proprietary rights of any kind in the Deloitte Technologies that are used or developed in connection with this Contract.

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(d) To the extent any Deloitte Technologies provided to Client hereunder constitute inventory within the meaning of section 471 of the Internal Revenue Code, such Deloitte Technologies are licensed to Client by Deloitte Tax as agent for Deloitte Tax Products Company LLC on the terms and conditions contained herein. The rights granted in this Paragraph 5 do not apply to any intellectual property that is subject to a separate mutually executed license agreement between Client and any third party (including Deloitte Tax's affiliates).

(e) "Deloitte Technologies" means all know-how and software, system interfaces, templates, methodologies, ideas, concepts, techniques, tools, processes, Content and technologies, including cloud-based technologies and algorithms owned by, licensed to or developed by any Deloitte Entity and used by Deloitte Tax and its Subcontractors in performing the Services or its other obligations.

## **6. Limitations on Damages.**

(a) Deloitte Tax shall not be liable to the Client for any claims, liabilities, losses, damages, costs or expenses arising under or in connection with the Contract ("Claims") for an aggregate amount in excess of the fees paid under the Contract, or the fees paid under a particular Work Order for Claims arising under such Work Order, by the Client to Deloitte Tax, for that part of the Services giving rise to the Claim, except to the extent it is finally determined to have resulted primarily from the intentional fraud, intentional misconduct or bad faith of Deloitte Tax, any Deloitte Entity or any Subcontractor retained for providing the Services to the Client.

(b) In no event shall any Deloitte Entity (including Deloitte Tax and its Subcontractors) be liable whether in contract, tort or otherwise for any losses incurred as a result of loss of use, contracts, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense arising under or in connection with the Contract.

(c) In circumstances where all or any portion of the provisions of this Paragraph 6 are finally determined to be unavailable, the aggregate liability of Deloitte Tax, any other Deloitte Entity (including Subcontractors) and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

(d) Deloitte Tax's responsibility for the Services is solely toward the Client identified in the Contract or Advice to be entitled to rely on the Services, and not toward any other subsidiary or affiliate of the Client. If more than one Client subsidiary or affiliate is a party to the Contract or is identified in the Contract, Deloitte Tax's responsibility is solely toward the Client for whose benefit the Services were provided.

(e) The liability cap in Paragraph 6(a) applies in aggregate to each and all Claims which from time to time arise under or in connection with the Contract and the Services, whether such Claims are made at the same or different times or by the Client entity and/or other persons. The liability cap in Paragraph 6(a) also applies to any and all Claims against any other Deloitte Entities, including the Subcontractors, if and only to the extent that it is judicially determined that any of them have any liability under or in connection with the Contract or the Services.

(f) If the liability exclusion for other Deloitte Entities provided in Paragraph 1(d) is for any reason not effective, then the limitations on liability provided for in this Paragraph 6 shall apply to the other Deloitte Entities (including Subcontractors) as if they were named therein.

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(g) The provisions of Paragraph 6 shall not apply to any liability which by the governing law of the Contract is unlawful to limit or exclude.

**7. Limitation on Warranties.**

**THIS IS A SERVICES AGREEMENT. DELOITTE TAX WARRANTS THAT IT SHALL PERFORM THE SERVICES IN GOOD FAITH AND WITH DUE PROFESSIONAL CARE AND SKILL. TO THE FULLEST EXTENT PERMITTED BY LAW, DELOITTE TAX DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**

**8. Force Majeure.**

Neither party shall be liable for any delays or nonperformance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other party (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), fire or other casualty, act of God, epidemic, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.

**9. Limitation on Actions.**

No action, regardless of form, relating to the Contract or the Services, may be brought by either party more than two years after the cause of action has accrued under applicable law, except that an action for non-payment of Deloitte Tax's invoices by the Client may be brought at any time.

**10. Confidentiality.**

(a) To the extent that, in connection with the Contract, Deloitte Tax comes into possession of any tax or other information related to the Services, trade secrets or other proprietary information relating to the Client which is either designated by the disclosing party as confidential or is by its nature clearly confidential ("Confidential Information"), Deloitte Tax shall not disclose such Confidential Information to any third party without the Client's consent. The Client hereby consents to Deloitte Tax disclosing such Confidential Information (i) to contractors providing administrative, infrastructure, hosting, cloud-based solutions and other support services to Deloitte Tax as well as to any Deloitte Entity (including any Subcontractors) and their respective personnel, in any case, whether located within or outside of the United States, provided that such contractors and Subcontractors adhere to confidentiality obligations similar to those in this Paragraph 10; (ii) to Client's legal advisors, auditors, and insurers; and (iii) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with potential or actual mediation, arbitration or litigation. To the extent permitted by applicable law or regulation, Deloitte Tax shall provide the Client with prompt written notice of disclosures required by law, regulation, judicial or administrative process. The obligation of confidentiality shall not apply to the extent such Confidential Information (A) is or becomes publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a breach by Deloitte Tax; (B) becomes available to any Deloitte Entity on a non-confidential basis from a source other than the Client which Deloitte Tax reasonably believes is not prohibited from disclosing such Confidential Information to Deloitte Tax by an obligation of confidentiality to the Client; (C) is known by

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any Deloitte Entity prior to its receipt from the Client without any obligation of confidentiality; or (D) is developed by any Deloitte Entity independently of Confidential Information disclosed by the Client.

(b) The Client shall not disclose to any third party any Advice without the express written consent of Deloitte Tax, except (i) disclosure may be made to the extent mandatory laws, applicable regulations, rules and professional obligations prohibit limitations on disclosure; (ii) if the Client or its affiliates have securities registered with the United States Securities and Exchange Commission and any Deloitte Entity is the auditor of the Client or any of its affiliates, in which case no restrictions or limitations are placed by Deloitte Tax on the Client's disclosure of the tax treatment or tax structure associated with the tax Services or transactions described in the Contract and the Client acknowledges that none of its other advisors has imposed or will impose restrictions or limitations with such tax treatment or tax structure; (iii) to the extent the United States Internal Revenue Code and applicable Internal Revenue Service guidance relating to confidential tax shelters (or comparable law or guidance from other taxing authorities in other jurisdictions) apply, in which case there are no restrictions or limitations on the disclosure of the tax treatment or tax structure; (iv) to the extent legislation or regulations of any jurisdiction provide for the reporting to the tax authorities of certain tax arrangements or transactions, there shall be no restrictions or limitations on the disclosure of any such arrangements or transactions provided as part of the Advice; (v) the Client may disclose the Advice on a need to know basis to any affiliate that is not a member of the Client for information purposes only, provided that the Client ensures and the recipient undertakes to keep such Advice confidential and not to bring any claim of any kind against any Deloitte Entity in relation to the Advice or the Services; and (vi) on a need to know basis to statutory auditors of the Client in their capacity as such.

(c) The Client shall use the Advice, solely for the purposes specified in the Contract or Advice and, without limitation, shall not, without the prior written consent of Deloitte Tax, use any Advice, in connection with any business decisions of any third party or for advertisement purposes. All Services are intended only for the benefit of the Client identified in the Contract or Advice as being entitled to rely on the Advice. The mere receipt of any Advice (or any information derived therefrom) by any other persons is not intended to create any duty of care, professional relationship or any present or future liability of any kind between those persons and Deloitte Tax.

## **11. Assignment.**

Neither party may assign or otherwise transfer this Contract without the prior express written consent of the other. Neither party will directly or indirectly agree to assign or transfer to a third party any Claim against the other party arising out of this Contract.

## **12. Indemnification.**

The Client shall indemnify and hold harmless Deloitte Tax, and any other Deloitte Entity from all third-party Claims, except to the extent finally determined to have resulted primarily from the intentional fraud, intentional misconduct or bad faith of Deloitte Tax, or any other Deloitte Entity. In circumstances where all or any portion of the provisions of this paragraph are finally determined to be unavailable, the aggregate liability of Deloitte Tax and all other Deloitte Entities (including their respective personnel) for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

## **13. Electronic Communications.**

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(a) Except as instructed otherwise in writing, Deloitte Entities and the Client are authorized to receive properly addressed fax, e-mail (including e-mails exchanged via Internet media) and voicemail communication for both sensitive and non-sensitive documents and other communications concerning this Contract, as well as other means of communication used or accepted by the other. Deloitte Entities may also communicate electronically with tax and other authorities.

(b) It is recognized that the internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all) and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by law, will not be responsible to the other on any basis (contract, tort or otherwise) for any loss, damage or omission in any way arising from the use of the internet or from access by any Deloitte Entity personnel to networks, applications, electronic data or other systems of the Client.

#### **14. Other Clients.**

Nothing in this Contract will prevent or restrict any Deloitte Entity, including Deloitte Tax, from providing services to other clients (including services which are the same or similar to the Services) or using or sharing for any purpose any knowledge, experience or skills used in, gained or arising from performing the Services subject to the obligations of confidentiality set out in Paragraph 10 even if those other clients' interests are in competition with the Client. Also, to the extent that Deloitte Tax possesses information obtained under an obligation of confidentiality to another client or other third party, Deloitte Tax is not obliged to disclose it to the Client, or use it for the benefit of the Client, however relevant it may be to the Services.

#### **15. Staff.**

Deloitte Tax and the Client each agree not to directly or indirectly solicit, employ or engage any personnel of the other party who within six (6) months of such action has been involved directly with the provision of the Services or otherwise directly connected with this Contract, except where an individual responds directly to a general recruitment campaign.

#### **16. Destruction of Working Papers.**

Deloitte Tax may retain copies of documents and files provided by the Client in connection with the Services for purposes of compliance with professional standards and internal retention policies. Any documents and files retained by Deloitte Tax on completion of the Services subject to the obligations of confidentiality set forth in Paragraph 10(a) (including documents legally belonging to the Client) may routinely be destroyed in accordance with Deloitte Entities' policies applying from time to time.

#### **17. Marketing Material & Use of Name.**

Neither the Deloitte Entities nor the Client shall use the other's name, trademarks, service marks, logos, and/or branding in external publicity material without such other party's prior written consent.

#### **18. Spreadsheets, Models and Tools.**

In the course of providing the Services, Deloitte Tax may make reference to spreadsheets, models or tools (together "Models") that the Client provides to Deloitte Tax or requests Deloitte Tax to rely upon ("Client Models") or that Deloitte Tax otherwise uses in connection with the Services ("Deloitte Models"). All

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Models have limitations and may not produce valid results for all possible combinations of input data with the result that actual and potential errors are not detected. Unless otherwise expressly agreed in the Contract: (i) Deloitte Tax will not be responsible for reviewing, testing or detecting any errors in any Client Models; (ii) no Deloitte Model will be provided or treated as Advice; and (iii) where Deloitte Tax provides any Deloitte Model by way of explanation or illustration of any Advice, Deloitte Tax makes no representation, warranty or undertaking (express or implied) of any kind about the accuracy, suitability or adequacy of any such Deloitte Model for the Client's own needs.

## **19. Data Protection.**

(a) Each party shall comply with its respective obligations under the applicable data protection laws to the extent that, in connection with the Contract and the Services, a party stores, processes and transfers any personal data to which data protection laws apply ("Personal Data").

(b) The Client confirms that it has obtained all legally required authorizations to disclose and/or transfer any Personal Data to Deloitte Tax and its Subcontractors, including across borders and outside the territory of the European Economic Area ("EEA").

(c) Deloitte Tax may collect data from the Client, other Deloitte Entities, third parties and the data subject directly. Deloitte Tax may for purposes of the collection, use, storage or processing thereof, transfer the Client's and/or the data subject's Personal Data to: (i) administrative contractors, including providers of cloud-based solutions; (ii) another country for legitimate purposes; (iii) another Deloitte Entity.

(d) To the extent that Deloitte Tax processes Personal Data in or transferred from the EEA in its performance of the Services and to the extent that the EU General Data Protection Regulation 2016/679 ("GDPR") applies, the remainder of the provisions of this Paragraph 19 shall apply.

(e) In this Paragraph 19, "Data Protection Legislation" means GDPR, together with all other applicable legislation relating to privacy or data protection including any statute or statutory provision which amends, extends, consolidates or replaces the same. The terms "personal data," "data subject," "controller," "processor" and "process" (and its derivatives) shall have the meanings given to them in the Data Protection Legislation.

(f) The parties acknowledge that certain of the Services may be performed by Deloitte Tax acting as a controller and certain Services may be performed by Deloitte Tax acting as a processor. The Contract shall identify whether it is the understanding of the parties that Deloitte Tax carries out the particular Services as a controller or a processor. In the absence of any such indication, the capacity in which Deloitte Tax acts shall be determined in accordance with the Data Protection Legislation. When acting as a controller, the provisions of Paragraphs 19(a) to (f) and Paragraph 19.1 shall apply. When acting as a processor, the provisions of Paragraphs 19(a) to (f) and Paragraph 19.2 shall apply. Where Deloitte Tax acts as a processor, the Contract shall set out the scope of the processing carried out by Deloitte Tax in relation to the Services.

### **19.1 If Deloitte Tax Is Acting As Data Controller**

(a) Each of the Client and Deloitte Tax shall be considered to be a controller in respect of Personal Data disclosed to Deloitte Tax by or on behalf of the Client and processed in connection with the Contract and the Services and each of the Client and Deloitte Tax shall comply with its obligations as a controller under

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the Data Protection Legislation in respect of Personal Data processed by it in connection with the Contract and the Services.

(b) The Client acknowledges that Deloitte Tax may process Personal Data as a controller for the purpose of, or in connection with the Services to comply with: (i) applicable legal, professional or regulatory requirements; (ii) requests and communications from competent authorities as permitted by law; and (iii) administrative, financial accounting, risk analysis, client relationship and other reasonable business purposes.

(c) The Client shall collect any necessary permission, provide any necessary notice and do all such other things as are required under the Data Protection Legislation in order for it to disclose Personal Data to Deloitte Tax for the purposes described in Paragraph 19.1(b) and such other purposes as may be described in the Contract.

(d) Deloitte Tax shall process the Personal Data as reasonably required to provide the Services, meet its legal or regulatory obligations or for its other reasonable business purposes (including quality control and administration) and may disclose Personal Data to any third parties including its Subcontractors, regulators and any party based in any jurisdiction including a jurisdiction outside the EEA provided that such disclosure is reasonably required in connection with such purposes and is at all times in compliance with the Data Protection Legislation that applies to Deloitte Tax in its performance of the Services.

## **19.2 If Deloitte Tax Is Acting As Data Processor**

(a) Where Deloitte Tax may process Personal Data as a processor Deloitte Tax shall: (i) only process Personal Data: (A) to the extent necessary to provide the Services; (B) in accordance with the specific reasonable instructions of the Client (except to the extent, in the reasonable opinion of Deloitte Tax, such instructions infringe the Data Protection Legislation or other applicable law, in which case Deloitte Tax shall notify the Client); or (C) as required by any competent authority or law that applies to Deloitte Tax in its performance of the Services; (ii) implement appropriate technical and organizational measures designed to provide a level of security appropriate to the risk relating to its processing of the Personal Data and any security measures specified in the Contract; (iii) keep, and require that its personnel and agents keep, Personal Data confidential in accordance with Deloitte Tax's confidentiality obligations contained in Paragraph 10(a); (iv) notify the Client in writing without undue delay, and provide reasonable cooperation after becoming aware of a personal data breach (that is, a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, Personal Data processed by Deloitte Tax) relating to Personal Data in Deloitte Tax's possession or control; (v) provide reasonable cooperation and assistance to the Client in relation to any request by a data subject to have access to Personal Data held about them or in relation to a reasonable request, allegation or complaint by a competent authority or data subject, including notifying the Client in writing without undue delay of receipt of any such request (except to the extent prevented from doing so by applicable law); (vi) be entitled to recover any reasonable costs incurred in complying with Paragraph 19.2(a)(v) above, or as result of assisting the Client in meeting its obligations under the Data Protection Legislation; (vii) subject to applicable legal, professional or regulatory requirements or business practices, at the reasonable request of the Client, delete or return all Personal Data to the Client on termination or expiry of the Contract and in such circumstance the provisions of Paragraph 19.1 apply.

(b) To the extent required by Data Protection Legislation applicable to Deloitte Tax in its performance of the Services, Deloitte Tax shall maintain a record of its processing activities and provide such cooperation and information to the Client as is reasonably necessary for the Client to demonstrate compliance with its

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obligations pursuant to Data Protection Legislation. Such cooperation shall include permitting the Client, at the Client's sole cost and expense, to audit Deloitte Tax's compliance with this Paragraph 19.2 provided that (unless expressly required otherwise by any competent authority): (i) reasonable notice of not less than thirty (30) days is given of any proposed audit and the parties shall, acting reasonably, agree to the scope and parameters of any such audit; (ii) to the extent the audit scope is covered in any audit carried out for Deloitte Tax by an independent third party auditor within twelve (12) months prior to the Client's audit request and there have been no material changes to the controls audited, Deloitte Tax may share the report to the extent relevant to the Client and the disclosure of such report shall be deemed to satisfy the audit request made by the Client; (iii) where, acting reasonably, a specific audit is still required by the Client, such audit shall be conducted during regular business hours, subject to Deloitte Tax's policies and confidentiality requirements and may not unreasonably interfere with Deloitte Tax's business activities; (iv) the audit shall be subject to Deloitte Tax's duties of confidentiality owed to any of its clients, personnel or other parties; and (v) the rights granted in this Paragraph 19.2(b) may not be conducted more than once in any calendar year.

(c) The Client authorizes Deloitte Tax to use any Subcontractor, including any Deloitte Entity, to process Personal Data as a subprocessor of Deloitte Tax provided that Deloitte Tax shall (i) procure that such processing is subject to a written contract or other legal act with such subprocessor containing data protection obligations no less onerous than those set out in this Paragraph 19.2; and (ii) remain liable for the acts and omissions of any such subprocessor with respect to the processing of Personal Data to the same extent Deloitte Tax would be liable if it had caused such acts or omissions. Deloitte Tax's material subprocessors who have been engaged to perform Services for Client, if any, are listed in the Contract.

(d) Deloitte Tax shall be entitled to (i) transfer Personal Data to, and (ii) process Personal Data in, any jurisdiction including a jurisdiction outside the EEA, including to any Subcontractor, provided that such transfer is either permissible or legitimized by a valid transfer mechanism under Data Protection Legislation or as otherwise permitted under the Contract.

## **20. Anti-corruption and Sanctions.**

(a) Deloitte Tax understands that the Client may be subject to laws that prohibit bribery and/or providing anything of value to government officials with the intent to influence that person's actions in respect of the Client. Deloitte Tax may be subject to similar laws and codes of professional conduct and has its own internal policies and procedures which prohibit illegal or unethical behaviors. In providing the Services, Deloitte Tax undertakes not to offer, promise or give financial or other advantage to another person with the intention of inducing a person to perform improperly or to reward improper behavior for the benefit of the Client, in each case, in violation of applicable law.

(b) Each party shall comply with all economic sanctions, export control, and import laws and regulations applicable to it in (or having an impact on) providing and receiving the Services under this Contract. The parties recognize that such laws and regulations restrict the export and reexport of the Services and Deliverables to jurisdictions subject to territorial economic sanctions (currently, e.g., Russia).

## **21. Disclosure Laws.**

The Deloitte Entities may be obligated to notify relevant authorities of certain types of arrangements and of proposals to implement such arrangements. The decision to make such a notification, its timing and content, is a matter that the Deloitte Entities reserve entirely to their sole discretion. The Deloitte Entities may also be obligated to notify those authorities of the participants in those arrangements. The Client may

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also have obligations under the same legislation to give notification of such arrangements. Where there are other current or future laws or regulations in any jurisdiction that require disclosure relevant to the Deloitte Entities Services, the Deloitte Entities will also comply with those disclosure requirements. For the avoidance of doubt nothing in this Contract restricts the Client from disclosing any Deliverables or other Advice to any relevant authority.

**22. Counterparts and Language.**

This Contract may be signed in any number of counterparts (whether such counterparts are original or fax or in the form of a pdf attachment to an e-mail). Each signed counterpart shall be deemed to be an original thereof, but all the counterparts shall together constitute one and the same instrument. Where there are versions of the Contract in the English language and another language, in the event of any discrepancies between versions, the English language version shall prevail.

**23. Entire Agreement, Modification and Effectiveness.**

Nothing discussed prior to execution of the Contract induced, nor forms part of, the Contract except to the extent repeated in this Contract. This Contract supersedes any previous agreement, understanding or communication, written or oral, relating to its subject matter. No variation to the Contract shall be effective unless it is documented in writing and signed by authorized representatives of both parties, provided, however, that the scope of the Services may be changed by agreement of the parties in writing, including by e-mail or fax. If Deloitte Tax has already started work (e.g., by gathering information, project planning or giving initial advice) at the request of the Client then the Client agrees that this Contract is effective from the start of such work.

**24. Survival and Interpretation and Third-Party Beneficiary.**

(a) Any provisions of the Contract which either expressly or by their nature extend beyond the expiration or termination of this Contract shall survive such expiration or termination.

(b) If any provision of the Contract is found by a court of competent jurisdiction or other competent authorities to be unenforceable, in whole or in part, such provision or the affected part shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein. **Each of the provisions of the Contract or any Work Order shall apply to the fullest extent of the law, whether in contract, statute, tort (including without limitation negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy.** Any references herein to the term “including” shall be deemed to be followed by “without limitation”.

(c) Deloitte Entities are intended third-party beneficiaries of the Contract. Each such Deloitte Entity may in its own right enforce such terms, agreements and undertakings.

**25. Governing Law and Submission to Jurisdiction.**

This Contract, and all matters relating to it (including non-contractual obligations) shall be governed by, and construed in accordance with, the laws of the State of New York (without giving effect to the choice of law principles thereof). Any action or proceeding arising out of or relating to this Contract or the Services shall be brought and maintained exclusively in New York County, the State of New York. Subject to Paragraph 26, the parties hereby expressly and irrevocably: (i) submit to the exclusive jurisdiction of such

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courts for the purposes of any such action or proceeding and (ii) waive, to the fullest extent permitted by law, any defense of inconvenient forum to the venue and maintenance of such action in any such courts. Nothing in this paragraph will prevent either party, at any time before or after the dispute resolution procedures are invoked, from commencing legal proceedings to protect any intellectual property rights, trade secrets or confidential information or to preserve any legal right or remedy. **DELOITTE TAX AND THE CLIENT HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM RELATING TO THE CONTRACT.**

#### **26. Dispute Resolution.**

The parties agree to attempt in good faith to resolve any dispute or claim arising out of or in connection with the Contract promptly through negotiations between senior management. If the matter is not resolved through negotiation, then either party may request that a good faith attempt is made to resolve the dispute or claim by participating in an Alternative Dispute Resolution (“ADR”) procedure. If the dispute or claim has not been resolved within sixty (60) days of a request being made for reference to ADR, then legal proceedings may be commenced in respect of the matter. Nothing in this paragraph prevent either party, at any time before or after the dispute resolution procedures are invoked, from commencing legal proceedings to protect any intellectual property rights, trade secrets or confidential information or to preserve any legal right or remedy.

#### **27. Third Parties and Internal Use.**

Deloitte Tax acknowledges that Deloitte Tax has not placed any limitations on the Client’s disclosure of the tax treatment or tax structure associated with the tax services or transactions described in the Contract. Nothing in this paragraph shall be construed as limiting or restricting disclosure of the tax treatment or tax structure of the transaction as described in Rule 3501(c)(i) of PCAOB Release 2005-014, or IRC sections 6011 and 6111 and related IRS guidance. The Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the tax services or transactions described in the Contract. All Services shall be solely for the Client’s informational purposes and internal use, and this engagement does not create privity between Deloitte Tax and any person or party other than the Client (“third party”). This engagement is not intended for the express or implied benefit of any third party. Unless otherwise agreed to in writing by Deloitte Tax, no third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports, or other Services of Deloitte Tax. In the event of any unauthorized reliance, the Client agrees to indemnify and hold harmless Deloitte Tax and its personnel from all third-party claims, liabilities, costs and expenses.

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## Deloitte Tax LLP Privacy Statement

Last revised: August 17, 2020

### Introduction

This Privacy Statement explains what personal information we may collect about you in connection with our services engagement and how this personal information may be used and shared. This Privacy Statement also sets out your rights in relation to your personal information and tells you who you can contact if you have questions.

### To whom does this Privacy Statement apply and what does it cover?

This Privacy Statement applies to Deloitte Tax LLP (also referred to as "Deloitte Tax", "we", "us", and "our"), an entity within the Deloitte Network. As used in this Privacy Statement, the "Deloitte Network" refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms and their related entities, DTTL and each of its member firms are legally separate and independent entities. Please see [deloitte.com/about](http://deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

This Privacy Statement sets out how we will process your personal information as part of our provision of tax, social security and (in certain jurisdictions outside of the United States) immigration related services as may be relevant to you. Deloitte Tax is providing these services either under a direct contract with you or via a contract with another person (such as a company or a partnership or a trustee) who has asked us to provide the services.

Your personal information will be protected and handled with consideration for its confidentiality and Deloitte Tax will only disclose it as set out in the "To whom will we disclose your personal information?" section below.

In this Privacy Statement, we refer to handling, collecting, protecting and storing your personal information as "processing".

### What personal information do we collect?

Deloitte Tax may collect personal information relating to you such as:

- name
- contact details (such as work or home address, email and phone numbers)
- date of birth
- government identifiers (such as social security number and passport details)
- financial information
- calendar data (where applicable)

In order to provide services to you, Deloitte Tax may receive and also need to process personal information about you that may be considered special category (or "sensitive") personal information (special category personal information is considered to include information about your health, racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data, biometric data or sexual orientation). Special category personal information about you includes information that may be reasonably inferred from other information that we receive.

Where we receive special category personal information or other information from which special category personal information can be reasonably inferred, we will require explicit consent in order to process it.

### How do we collect personal information?

Deloitte Tax may collect personal information about you in different ways:

- you may provide it directly to us
- we may obtain it because of the services that Deloitte Tax provides or has previously provided
- we may receive it from other members of the Deloitte Network or from third parties, such as your employer/partnership, or a tax authority and/or other relevant authority/administrative bodies
- we may observe or infer it from the information you provide to us and/or the way you interact with us

This personal information can be received in any manner, including in-person discussions, telephone conversations, and electronic or other written communications.

Without access to all the personal information that we need, we may be unable to provide or complete the services.

Where another party (such as a company or a partnership or any third parties acting on your or their behalf) provides your personal information to us, they must also comply with their obligations under the relevant privacy laws and regulations. If you believe that the entity for whom you work or a third party has not provided you with details of the personal information that it holds about you and/or has not obtained your authority to provide us with that personal information for processing as described in this Privacy Statement, then please contact such entity directly.

### Disclosing personal information to us relating to third parties

If any personal information which you provide to us relates to any third party, for example a spouse or civil partner, individuals (including children) who depend on you financially, or a joint account holder or a beneficiary or trustee of a trust, then by providing us with their personal information you will need to ensure that you have obtained any necessary permissions from those persons to the use of their personal information in the way set out in this Privacy Statement, or you are otherwise permitted to give us this personal information. You should share a copy of this Privacy Statement with those other individuals before disclosing any personal information about them to us.

### How do we use your personal information?

Deloitte Tax processes personal information about you to:

- establish or maintain our relationship with you
- provide services to you and/or family member(s) or to the entity that has engaged us to provide the services

We may also use your personal information for the purposes of, or in connection with:

- compliance with applicable legal, regulatory or professional requirements
- protecting our rights and/or property

### On what basis do we process personal information about you?

This Privacy Statement sets out the grounds upon which we rely in order to process your personal information.

We may use your personal information for the purposes outlined above because:

- (a) where relevant, we have a contract with you to provide services and processing your personal information is necessary for the performance of such contract;
  - or (b) we have a legitimate interest in processing your personal information, which may be to:
- provide services to you and/or to the entity that has engaged us to provide the services;
  - support the management of our client engagements;
  - evaluate, develop or improve our services or products; or
  - protect our business interests.

or (c) we are subject to legal, regulatory or professional obligations.

### To whom will we disclose your personal information?

In connection with one or more of the purposes outlined in this Privacy Statement, we may disclose your personal information to:

- other members of the Deloitte Network
- those with whom you have requested us to share information, such as your spouse or civil partner
- competent authorities, including courts and authorities regulating us or another member of the Deloitte Network, in each case to comply with legal, regulatory or professional obligations or requests
- vendors and administrative, support, infrastructure and other service providers handling your information on our behalf; in each case, such vendors and service providers will be contractually bound by confidentiality and privacy obligations consistent with the obligations in this Privacy Statement

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## Deloitte Tax LLP Privacy Statement

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- third parties to whom we disclose information in the course of providing services to you or to the entity that has engaged us to provide the services

Any personal information that we have referenced above under "What personal information do we collect?" may be disclosed to the third parties identified in this section for the purposes set forth herein.

Please note that some of the recipients of your personal information referred to above may be based in countries or regions without data protection rules similar to those in effect in your area of residence. In such cases, adequate safeguards will be in place to protect your personal information.

For further details about the transfers described above and the adequate safeguards used by Deloitte Tax with respect to such transfers, please contact us using the details below.

### Do we sell your personal information?

We do not sell your personal information.

### How do we keep your personal information secure?

We have in place reasonable commercial standards of technology and operational security to protect your personal information from loss, misuse and unauthorized access, disclosure, alteration or destruction. Only authorized personnel, with appropriate awareness of privacy obligations, are provided access to your personal information.

### How long will we keep your information?

We retain personal information as long as is necessary to fulfill the purposes identified in this Privacy Statement or (i) as otherwise necessary to comply with applicable laws or professional standards, or (ii) as long as the period in which litigation or investigations might arise in respect of our services.

### What are your rights in relation to your personal information?

You have various rights in relation to your personal information. In particular, you have a right to:

- obtain confirmation that we are processing your personal information and request a copy of the personal information we hold about you
- ask that we update the personal information we hold about you, or correct such information that you think is inaccurate or incomplete

Depending on the jurisdiction in which you are located, you may also have the right to:

- ask that we delete personal information that we hold about you, or restrict the way in which we use your personal information
- withdraw consent to our processing of your personal information (to the extent our processing is based on your consent)
- ask us to stop or start sending you marketing messages at any time
- obtain and/or move your personal information to another service provider
- object to our processing of your personal information
- request that we provide the following information regarding the personal information we hold about you:
  - The categories and/or specific pieces of personal information we collected
  - The categories of sources from which personal information is collected
  - The business or commercial purpose for collecting personal information
  - The categories of third parties with whom we shared personal information

Where our processing of special category personal information is reliant on your consent and you withdraw that consent, we will cease processing the relevant information for the purposes of providing our services and the effect may be that we are no longer able to provide the services.

However, we may still retain a copy of the relevant information for as long as necessary to comply with applicable laws or professional standards, or as long as the period in which litigation or investigations might arise in respect of our services.

To exercise any of your rights under applicable law described above regarding your personal information, please complete our Personal Information Request Form (available at <https://datasubject.deloitte.com/>) or call us at this toll-free number **+1-844-919-0711**. When calling us, please provide your full name, mailing address and email address.

Applicable laws may also give you the right to lodge a complaint with a local supervisory authority related to this Privacy Statement. For individuals in the EU, you may contact your European or Swiss data protection authority regarding our processing of your personal information.

We will not discriminate against you for exercising any of your rights with respect to your personal information.

### How do we verify your identity when you submit a data subject request?

For certain personal information requests, we must first verify your identity before processing your request. To do so, we may ask you to provide us with your full name, contact information, and relationship to Deloitte. Depending on your request, we may ask you to provide additional information. Once we receive this information, we will then review it and determine whether we are able to match it to the information Deloitte maintains about you to verify your identity.

### How do we process third party requests?

If you are submitting a personal information request on behalf of someone other than yourself, please contact us at [USPrivacyQuestions@deloitte.com](mailto:USPrivacyQuestions@deloitte.com) and include proof that you are authorized to make the request. This may be in the form of a written authorization signed by the person whom you are acting on behalf of or a valid power of attorney.

### Privacy Shield Notice

Deloitte LLP and its United States affiliates, including Deloitte Tax, adhere to the EU-U.S. and Swiss Privacy Shield Framework as set forth by the U.S. Department of Commerce with respect to personally identifiable information that is transferred from the European Economic Area, the United Kingdom and Switzerland to the United States within the scope of their Privacy Shield certifications. To learn more, see our Privacy Shield Notice (available at [https://www2.deloitte.com/us/en/footerlinks1/privacy-shield.html?cid=bottom\\_privacy-shield](https://www2.deloitte.com/us/en/footerlinks1/privacy-shield.html?cid=bottom_privacy-shield)).

### Changes to this Privacy Statement

In addition to describing our current privacy practices, this Privacy Statement also describes the categories of personal information we collected, disclosed, or sold during the preceding 12 months. We may modify or amend this Privacy Statement from time to time at our discretion. When we make changes to this Privacy Statement, we will amend the revision date at the top of this page and the modified or amended Privacy Statement shall apply to you and your personal information as of that revision date. We encourage you to review the Privacy Statement on our website (available at [https://www2.deloitte.com/us/en/footerlinks1/tax-privacy.html?cid=bottom\\_tax-privacy](https://www2.deloitte.com/us/en/footerlinks1/tax-privacy.html?cid=bottom_tax-privacy)) periodically to be informed about how we are protecting your personal information.

### Contact us

If you have any questions or concerns regarding this Privacy Statement or your personal information, please contact our data protection officer by email at [USPrivacyQuestions@deloitte.com](mailto:USPrivacyQuestions@deloitte.com) or call us at +1-844-919-0711. Our European Union representative, Deloitte Tax EU Privacy Rep Limited, can be contacted by email at [EURepresentative@deloitte.com](mailto:EURepresentative@deloitte.com).

In re:  
Bed Bath & Beyond Inc.  
Debtor

Case No. 23-13359-VFP  
Chapter 11

## CERTIFICATE OF NOTICE

District/off: 0312-2

User: admin

Page 1 of 1

Date Rcvd: Aug 04, 2023

Form ID: pdf903

Total Noticed: 12

The following symbols are used throughout this certificate:

**Symbol**      **Definition**

- + Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

**Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Aug 06, 2023:**

<b>Recip ID</b>	<b>Recipient Name and Address</b>
db	+ Bed Bath & Beyond Inc., 650 Liberty Avenue, Union, NJ 07083-8107
aty	+ Casey McGushin, 3101 Old Jacksonville Road, Springfield, IL 62704-6488
aty	+ Charles B. Sterrett, Kirkland & Ellis, 300 North LaSalle Street, Chicago, IL 60654-5412
aty	+ Derek I. Hunter, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	+ Emily E. Geier, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	+ Jacob E. Black, Kirkland and Ellis LLP, 3101 Old Jacksonville Road, Springfield, IL 62704-6488
aty	+ Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	+ Michael A. Sloman, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	+ Noah Z. Sosnick, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	+ Olivia F. Acuna, Kirkland and Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643
aty	+ Richard U.S. Howell, P.C., KIRKLAND & ELLIS LLP, KIRKLAND & ELLIS INTERNATIONAL LLP, 300 North LaSalle Street, Chicago, IL 60654-5412
aty	+ Ross Fiedler, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643

TOTAL: 12

**Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.**

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

## BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

## NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

**Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Aug 06, 2023

Signature: /s/Gustava Winters